

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On July 18, 2007, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification and (iii) upon the parties listed on Exhibit C hereto via facsimile:

- 1) Notice Of Extension Of Bid Deadline And Auction In Connection With Sale Of Catalyst Business (Docket No. 8653) [a copy of which is attached hereto as Exhibit D]
- 2) Proposed Twentieth Omnibus Hearing Agenda (Docket No. 8654) [a copy of which is attached hereto as Exhibit E]
- 3) Debtors' Reply Summarizing Modifications To Proposed Form Of Order Granting Debtors' UAW 1113/1114 Settlement Approval Motion (Docket No. 8666) [a copy of which is attached hereto as Exhibit F]

On July 18, 2007, I caused to be served the document listed below upon the parties listed on Exhibit G hereto via overnight delivery:

- 4) Notice Of Extension Of Bid Deadline And Auction In Connection With Sale Of Catalyst Business (Docket No. 8653) [a copy of which is attached hereto as Exhibit D]

On July 18, 2007, I caused to be served the document listed below upon the parties listed on Exhibit H hereto via overnight delivery:

- 5) Proposed Twentieth Omnibus Hearing Agenda (Docket No. 8654) [a copy of which is attached hereto as Exhibit E]

On July 18, 2007, I caused to be served the document listed below upon the parties listed on Exhibit I hereto via overnight delivery:

- 6) Debtors' Reply Summarizing Modifications To Proposed Form Of Order Granting Debtors' UAW 1113/1114 Settlement Approval Motion (Docket No. 8666) [a copy of which is attached hereto as Exhibit G]

On July 18, 2007, I caused to be served the document listed below upon the parties listed on Exhibit J hereto via overnight delivery:

- 7) Debtors' Omnibus Reply In Support Of Debtors' Sixteenth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims And (B) Protective Claims ("Debtors' Omnibus Reply In Support Of Sixteenth Omnibus Claims Objection") (Docket No. 8667) [a copy of which is attached hereto as Exhibit K]

On July 18, 2007, I caused to be served the document listed below upon the parties listed on Exhibit L hereto via overnight delivery:

- 8) Debtors' Omnibus Reply In Support Of Debtors' Seventeenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Insurance Claim Not Reflected On Debtors' Books And Records, (D) Untimely Claims And Untimely Tax Claims, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation ("Debtors' Omnibus Reply In Support Of Seventeenth Omnibus Claims Objection") (Docket No. 8668) [a copy of which is attached hereto as Exhibit M]

Dated: August 1, 2007

/s/ Evan Gershbein
Evan Gershbein

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 1st day of August, 2007, by
Evan Gershbein, personally known to me or proved to me on the basis of satisfactory
evidence to be the person who appeared before me.

Signature: /s/ Shannon J. Spencer

Commission Expires: 6/20/10

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co., Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International Flextronics International USA, Inc.	Carrie L. Schiff Paul W. Anderson	305 Interlocken Parkway 2090 Fortune Drive		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com paul.anderson@flextronics.com	Counsel to Flextronics International Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III Brad Eric Sheler Bonnie Steingart Vivek Melwani	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dccleary@mwe.com	Counsel to Recticel North America, Inc.
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Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
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Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	william.dombos@oag.state.ny.us	New York Attorney General's Office
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O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
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Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
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Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	didoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com cp@stevenslee.com cs@stevenslee.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
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Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805		Creditor Committee Member

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675	610-230-3064	Counsel to Airgas, Inc.
Akebono Corporation (North America)	Alan Swiech	34385 Twelve Mile Road		Farmington Hills	MI	48331	248-489-7406	Vice President of Administration for Akebono Corporation
APS Clearing, Inc.	Andy Leinhoff Matthew Hamilton	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746	512-314-4416	Counsel to APS Clearing, Inc.
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226	313-496-1200	Counsel to Kamax L.P.; Optrex America, Inc.
Bingham McHale LLP	Michael J Alerding	10 West Market Street	Suite 2700	Indianapolis	IN	46204	317-635-8900	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
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Colbert & Winstead, P.C.	Amy Wood Malone	1812 Broadway		Nashville	TN	37203	615-321-0555	Counsel to Averitt Express, Inc.
Coolidge, Wall, Womsley & Lombard Co. LPA	Steven M. Wachstein	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
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Curtis, Mallet-Prevost, Colt & Mosle LLP	David S. Karp	101 Park Avenue		New York	NY	10178-0061	212-696-6065	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766	248-576-5741	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017	212-682-4940	Counsel to Tyz-All Plastics, Inc.; Furukawa Electric North America APD; and Co-Counsel to Tower Automotive, Inc.
Dykema Gossett PLLC	Gregory J. Jordan	10 Wacker	Suite 2300	Chicago	IL	60606	312-627-2171	Counsel to Tremont City Barrel Fill PRP Group
Fagel Haber LLC	Gary E. Green	55 East Monroe	40th Floor	Chicago	IL	60603	312-346-7500	Counsel to Aluminum International, Inc.
Genovese Joblove & Battista, P.A.	Craig P. Rieders, Esq.	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131	305-349-2300	Counsel to Ryder Integrated Logistics, Inc.
Grant & Eisenhofer P.A.	Geoffrey C. Jarvis	1201 North Market Street	Suite 2100	Wilmington	DE	19801	302-622-7000	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Heller Ehrman LLP	Carren Shulman	Times Square Tower	Seven Times Square	New York	NY	10036	212-832-8300	Counsel to @Road, Inc.
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Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	OH	43624	419-255-4300	Counsel to ZF Group North America Operations, Inc.
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		General Counsel to Jason Incorporated
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401	850-763-8421	Counsel to Peggy C. Brannon, Bay County Tax Collector
Kelley Drye & Warren, LLP	Mark I. Bane	101 Park Avenue		New York	NY	10178	212-808-7800	Counsel to the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Mark. R. Somerstein	101 Park Avenue		New York	NY	10178	212-808-7800	Counsel to the Pension Benefit Guaranty Corporation
Lord, Bissel & Brook LLP	Rocco N. Covino	885 Third Avenue	26th Floor	New York	NY	10022-4802	212-812-8340	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
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Miami-Dade County Tax Collector	Metro-Dade Paralegal Unit	140 West Flagler Street	Suite 1403	Miami	FL	33130	305-375-5314	Paralegal Collection Specialist for Miami-Dade County
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O'Rourke Katten & Moody	Michael C. Moody	161 N. Clark Street	Suite 2230	Chicago	IL	60601	312-849-2020	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services
Orrick, Herrington & Sutcliffe LLP	Matthew W. Cheney	The Washington Harbour	3050 K Street, N.W.	Washington	DC	20007	202-339-8400	Counsel to Westwood Associates, Inc.
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3157	Counsel to Ambrake Corporation; Akebono Corporation
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734	989-385-3230	Corporate Secretary for Professional Technologies Services
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333	330-670-3004	Counsel to Republic Engineered Products, Inc.
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071	213-312-2000	Counsel to Brembo S.p.A; Bibielle S.p.A.; AP Racing
Sachnoff & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606	312-207-1000	Counsel to Infineon Technologies North America Corporation
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Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919	860-251-5811	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
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Taft, Stettinius & Hollister LLP	W Timothy Miller Esq	425 Walnut Street	Suite 1800	Cincinnati	OH	45202		513-381-2838	513-381-0205	miller@taftlaw.com	Counsel to Select Industries Corporation and Gobar Systems, Inc.
Tennessee Department of Revenue	Marvin E. Clements, Jr.	c/o TN Attorney General's Office, Bankruptcy Division	PO Box 20207	Nashville	TN	37202-0207		615-532-2504	615-741-3334	marvin.clements@state.tn.us	Tennessee Department of Revenue
Terra Law LLP	David B. Draper	60 S. Market Street	Suite 200	San Jose	CA	95113		408-299-1200	408-998-4895	ddraper@terra-law.com	Counsel to Maxim Integrated Products, Inc.
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281		212-912-7679	212-912-7751	jforstot@tpw.com	Counsel to TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	212-912-7751	lcurnio@tpw.com	Counsel to TT Electronics, Plc
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	2-Chrome, Chiyoda-ku	Tokyo	Japan	100-8322			81-3-3286-3919	niizeki.tetsuhiro@furukawa.co.jp	Legal Department of The Furukawa Electric Co., Ltd.
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Thurman & Phillips, P.C.	Ed Phillips, Jr.	8000 IH 10 West	Suite 1000	San Antonio	TX	78230		210-341-2020	210-344-6460	ephillips@thurman-phillips.com	Counsel to Royberg, Inc. d/b/a Precision Mold & Tool and d/b/a Precision Mold and Tool Group
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022		212-308-7400		jlevi@todtlevi.com	Counsel to Bank of Lincolnwood
Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	City Place	35th Floor	Hartford	CT	06103-3488		860-725-6200	860-278-3802	jwilson@tylercooper.com	Counsel to Barnes Group, Inc.
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800	585-258-2821	hazamboni@underbergkessler.com	Counsel to McAlpin Industries, Inc.
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	402-501-0127	mkilgore@UP.com	Counsel to Union Pacific Railroad Company
Varnum, Riddering, Schmidt & Howlett LLP	Michael S. McElwee	Bridgewater Place	P.O. Box 352	Grand Rapids	MI	49501-0352		616-336-6827	616-336-7000	msmcelwee@varnumlaw.com	Counsel to Furukawa Electric North America APD and Co-Counsel to Tower Automotive, Inc.
Wachtell, Lipton, Rosen & Katz	Emil A. Kleinhaus	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	EAKleinhaus@wlrk.com	Counsel to Capital Research and Management Company
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	RGMason@wlrk.com	Counsel to Capital Research and Management Company
Waller Lansden Dortch & Davis, PLLC	David E. Lemke, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	david.lemke@wallerlaw.com	Counsel to Nissan North America, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Waller Lansden Dortch & Davis, PLLC	Robert J. Welhoelter, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	robert.welhoelter@wallerlaw.com	Counsel to Nissan North America, Inc.
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Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	sokeefe@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice, PLLC	Lillian H. Pinto	300 North Greene Street	Suite 1900	Greensboro	NC	27402		336-574-8058	336-574-4528	lpinto@wcsr.com	Counsel to Armacell
Zeichner Ellman & Krause LLP	Peter Janovsky	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	pjanovsky@zeklaw.com	Counsel to Toyota Tsusho America, Inc. and Karl Kufner, KG aka Karl Kuefner, KG
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	skrause@zeklaw.com	Counsel to Toyota Tsusho America, Inc.

EXHIBIT C

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Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	mkhambati@mwe.com	Counsel to Recticel North America, Inc.
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EXHIBIT D

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF EXTENSION OF BID DEADLINE AND AUCTION
IN CONNECTION WITH SALE OF CATALYST BUSINESS

PLEASE TAKE NOTICE that on June 5, 2007, Delphi Corporation and certain of
its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors") and certain non-Debtor affiliates (together with certain of the Debtors, the "Sellers") entered into a Master Sale and Purchase Agreement (the "Agreement") with Umicore and certain of its affiliates for sale of the Sellers' global original equipment and aftermarket catalyst business (the "Catalyst Business").

PLEASE TAKE FURTHER NOTICE that on June 6, 2007, the Debtors filed a Motion For Orders Under 11 U.S.C. §§ 363, 365, And 1146 And Fed. R. Bankr. P. 2002, 6004, 6006, And 9014 (A) (I) Approving Bidding Procedures, (II) Granting Certain Bid Protections, (III) Approving Form And Manner Of Sale Notices, And (IV) Setting Sale Hearing Date And (B) Authorizing And Approving (I) Sale Of Certain Of Debtors' Assets Comprising Substantially All The Assets Primarily Used In Debtors' Catalyst Business Free And Clear Of Liens, Claims, And Encumbrances, (II) Assumption And Assignment Of Certain Executory Contracts And Unexpired Leases, And (III) Assumption Of Certain Liabilities (Docket No. 8179) (the "Motion").

PLEASE TAKE FURTHER NOTICE that on June 29, 2007, the Court entered an Order Under 11 U.S.C. § 363 And Fed. R. Bankr. P. 2002 And 9014 (I) Approving Bidding Procedures, (II) Granting Certain Bid Protections, (III) Approving Form And Manner Of Sale Notices, And (IV) Setting Sale Hearing In Connection With Sale Of Catalyst Business (Docket No. 8436) (the "Bidding Procedures Order"). The Bidding Procedures Order approved bidding procedures (the "Bidding Procedures") for the sale of the Catalyst Business. Under the Bidding Procedures and the Agreement, the Debtors established July 24, 2007 at 11:00 a.m. (prevailing Eastern time) as the deadline for a Qualified Bidder¹ to submit a Qualified Bid for the assets used in the Catalyst Business. In addition, the Bidding Procedures and the Agreement established

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Agreement.

August 1, 2007 at 10:00 a.m. (prevailing Eastern time) as the date and time on which the Sellers would conduct an auction (if necessary) for the assets of the Catalyst Business (the "Auction").

PLEASE TAKE FURTHER NOTICE that pursuant to paragraphs 11.6.7 and 11.8 of the Agreement and the Bidding Procedures, the Debtors hereby extend (i) the Bid Deadline to **July 31, 2007 at 11:00 a.m. (prevailing Eastern time)** and (ii) the Auction (if necessary) to **August 8 at 10:00 a.m. (prevailing Eastern time)**.

Dated: New York, New York
July 18, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

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EXHIBIT E

Hearing Date: July 19, 2007

Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

PROPOSED TWENTIETH OMNIBUS HEARING AGENDA

Location Of Hearing: United States Bankruptcy Court for the Southern District of New York,
Alexander Hamilton Custom House, Room 610, 6th Floor, One
Bowling Green, New York, New York 10004-1408

The matters set for hearing are divided into the following categories for the purposes of this Proposed Agenda:

- A. Introduction
- B. Continued Or Adjourned Matters (3 Matters)
- C. Uncontested, Agreed, Or Settled Matters (4 Matters)
- D. Contested Matters (3 Matters)

B. Continued Or Adjourned Matters*

- 1. **"KECP Annual Incentive Program"** – Motion For Order Under 11 U.S.C. §§ 105 And 363 Authorizing The Debtors To Implement A Key Employee Compensation Program (Docket No. 213)

Response Filed: None.

Reply Filed: None.

Related Filings: Supplement To KECP Motion (Docket No. 213)
Seeking Authority To: (A) Fix Second Half 2006 AIP Targets And Continue AIP Program And (B) Further Adjourn KECP Emergence Incentive Program Hearing (Docket No. 4419)

Order Under 11 U.S.C. §§ 105 And 363 Authorizing The Debtors To: (A) Fix Second Half 2006 AIP Targets And Continue AIP Program And (B) Further Adjourn KECP Emergence Incentive Program Hearing (Docket No. 4660)

Second Supplement To KECP Motion (Docket No. 213) Seeking Authority To Continue AIP For First Half Of 2007 (Docket No. 7200)

* Motions found at the following docket numbers that appeared on previous Proposed Hearing Agendas have been voluntarily withdrawn from the agenda and would need to be re-noticed under the Case Management Order to be reinstated on an agenda: Docket Nos. 213, 4778, 4912, 5153, 6723, and 6690 (KECP Emergence Incentive Program, Mercedes-Benz U.S. International, Inc.'s Motion to File Claims, Methode Electronics, Inc.'s Setoff Motion, Computer Patent Annuities Limited's Motion To Assume Or Reject Executory Contract, Motion Of Sumida America Inc. To Allow Setoff/Recoupment And For Relief From Automatic Stay, and ATEL Leasing Corporation's Motion To Allow Administrative Claim respectively). In addition, the following adversary proceedings have also been withdrawn from the agenda and would be subject to re-noticing to be reinstated on a hearing agenda: NYCH LLC d/b/a RCS Computer Experience Adv. Pro. No. 06-01902, Docket No. 1 (Complaint To Recover Property Of The Estate), L&W Engineering Adv. Pro. No. 06- 01136, Docket No. 22 (Motion For Summary Judgment), and Aksys Ltd. Adv. Pro. No. 06-01677, Docket No. 2 (Summons And Notice).

Second Supplemental Order Under 11 U.S.C. §§ 105 And 363 Authorizing The Debtors To Continue AIP For First Half 2007 (Docket No. 7474)

Status: By agreement of the Debtors and the Official Committee of Unsecured Creditors this matter is being adjourned to the September 27, 2007 omnibus hearing. The Debtors anticipate filing the Third Supplement to KECP Motion in accordance with the Amended Eighth Supplemental Case Management Order.

2. **"Creditors' Committee GM Claims And Defenses Motion"** – Motion For An Order Authorizing The Official Committee Of Unsecured Creditors To Prosecute The Debtors' Claims And Defenses Against General Motors Corporation And Certain Former Officers Of The Debtors (Docket No. 4718)

Responses Filed: Debtors' Preliminary Objection To Motion For Order Authorizing Official Committee Of Unsecured Creditors To Prosecute Debtors' Claims And Defenses Against General Motors Corporation And Certain Former Officers Of Debtors (Docket No. 4859)

Objection Of The Official Committee Of Equity Security Holders Of The Motion For Order Authorizing The Official Committee Of Unsecured Creditors To Prosecute The Debtors' Claims And Defenses Against General Motors Corporation And Certain Former Officers Of The Debtors (Docket No. 5070)

Reply Filed: None.

Related Filings: Ex Parte Motion For An Order Authorizing The Official Committee Of Unsecured Creditors To File Under Seal Exhibits To The Committee's Motion For An Order Authorizing It To Prosecute The Debtors' Claims And Defenses Against General Motors Corporation And Certain Former Officers Of The Debtors (Docket No. 4689)

Affidavit In Support Of Ex Parte Motion For An Order Authorizing The Official Committee Of Unsecured Creditors To File Under Seal Exhibits To The Committee's Motion For An Order Authorizing

*It To Prosecute The Debtors' Claims And Defenses
Against General Motors Corporation And Certain
Former Officers Of The Debtors (Docket No. 4690)*

*Order Authorizing The Official Committee Of
Unsecured Creditors To File Under Seal Exhibits To
The Committee's Motion For An Order Authorizing
It To Prosecute The Debtors' Claims And Defenses
Against General Motors Corporation And Certain
Former Officers Of The Debtors (Docket No. 4691)*

*Exhibits A & B To Motion For An Order Authorizing
The Official Committee Of Unsecured Creditors To
Prosecute The Debtors' Claims And Defenses
Against General Motors Corporation And Certain
Former Officers Of The Debtors (Docket No. 4738)*

*Stipulation And Agreed Order Amending Order
Authorizing The Official Committee Of Unsecured
Creditors To File Under Seal Exhibits To The
Committee's Motion For An Order Authorizing It To
Prosecute The Debtors' Claims And Defenses
Against General Motors Corporation And Certain
Former Officers Of The Debtors (Docket No. 4831)*

*So Ordered Stipulation And Agreed Order Amending
Order Authorizing The Official Committee Of
Unsecured Creditors To File Under Seal Exhibits To
The Committee's Motion For An Order Authorizing
It To Prosecute The Debtors' Claims And Defenses
Against General Motors Corporation And Certain
Former Officers Of The Debtors (Docket No. 4837)*

*Proposed Second Stipulation And Agreed Order
Amending Order Authorizing The Official
Committee Of Unsecured Creditors To File Under
Seal Exhibits To The Committee's Motion For An
Order Authorizing It To Prosecute The Debtor's
Claims And Defenses Against General Motors
Corporation And Certain Former Officers Of The
Debtors (Docket No. 4902)*

*Second Stipulation And Agreed Order Amending
Order Authorizing The Official Committee Of
Unsecured Creditors To File Under Seal Exhibits To
The Committee's Motion For An Order Authorizing
It To Prosecute The Debtors' Claims And Defenses*

*Against General Motors Corporation And Certain
Former Officers Of The Debtors (Docket No. 4928)*

*Status: By agreement of the parties this matter is being
adjourned to the August 16, 2007 omnibus hearing.*

3. **"Ex Parte Motion To File Supplemental Objection Under Seal"**– Ex Parte Motion For Order Authorizing The Official Committee Of Equity Security Holders To File Under Seal A Supplemental Objection In Further Support Of The Equity Committee's Objection To The Motion For An Order Authorizing The Official Committee Of Unsecured Creditors To Prosecute The Debtors' Claims And Defenses Against General Motors Corporation And Certain Former Officers Of The Debtors (Docket No. 5229)

*Response Filed: Comment Of The Official Committee Of Unsecured
Creditors To Ex Parte Motion For Order
Authorizing The Official Committee Of Equity
Security Holders To File Under Seal A Supplemental
Objection To Motion For Order Authorizing The
Official Committee Of Unsecured Creditors To
Prosecute The Debtors' Claims And Defenses
Against General Motors Corporation And Certain
Former Officers Of The Debtors (Docket No. 5230)*

Reply Filed: None.

*Related Filings: Motion For An Order Authorizing The Official
Committee Of Unsecured Creditors To Prosecute
The Debtors' Claims And Defenses Against General
Motors Corporation And Certain Former Officers
Of The Debtors (Docket No. 4718)*

*Objection Of The Official Committee Of Equity
Security Holders To The Motion For An Order
Authorizing The Official Committee Of Unsecured
Creditors To Prosecute The Debtors' Claims And
Defenses Against General Motors Corporation And
Certain Former Officers Of The Debtors (Docket No.
5070)*

*Status: This matter is being adjourned to the August 16,
2007 omnibus hearing.*

C. Uncontested, Agreed, Or Settled Matters

4. **"Mexico Brake Plant Asset Sale Motion"**– Expedited Motion For Orders Under 11 U.S.C. §§ 363 And 365 And Fed. R. Bankr. P. 2002, 6004, 6006, And 9014 (A) (I) Approving Bidding Procedures, (II) Granting Certain Bid Protections, (III) Approving Form And Manner Of Sale Notices, And (IV) Setting Sale Hearing Date And (B) Authorizing And Approving (I) Sale Of Delphi Automotive Systems LLC's Mexico Brake Plant Assets Free And Clear Of Liens, Claims, And Encumbrances, (II) Assumption And Assignment Of Certain Executory Contracts And Unexpired Leases, And (III) Assumption Of Certain Liabilities (Docket No. 8249)

Response Filed: None.

Reply Filed: None.

Related Filings: Order Under 11 U.S.C. § 363 And Fed. R. Bankr. P. 2002 And 9014 (I) Approving Bidding Procedures, (II) Granting Certain Bid Protections, (III) Approving Form And Manner Of Sale Notices, And (IV) Setting Sale Hearing In Connection With Sale Of Mexico Brake Plant Assets (Docket No. 8440)

Notice Of Assumption And/Or Assignment Of Executory Contract Or Unexpired Lease To Purchasers In Connection With Sale Of Delphi Automotive Systems LLC's Mexico Brake Plant Assets (Docket No. 8485)

Notice Of Cure Amount With Respect To Executory Contract Or Unexpired Lease To Be Assumed And Assigned In Connection With Sale Of Mexico Brake Plant Assets (Docket No. 8486)

Status: The hearing with respect to this matter will be proceeding.

5. **"Wachovia Bank, N.A And Lextron Corporation Settlement"**– Debtors' Motion For An Order Pursuant To Bankruptcy Rule 9019 Approving Settlement Agreement With Wachovia Bank, N.A., And Lextron Corporation (Docket No. 8434)

Response Filed: None.

Reply Filed: None.

Related Filings: None.

Status: The hearing with respect to this matter will be proceeding.

6. **"UAW 1113/1114 Settlement Motion"**– Motion For Order Under 11 U.S.C. §§ 363, 1113 And 1114 And Fed. R. Bankr. P. 6004 And 9019 Approving Memorandum Of Understanding Among UAW, Delphi, And General Motors Corporation Including Modification Of UAW Collective Bargaining Agreements And Retiree Welfare Benefits For Certain UAW-Represented Retirees (Docket No. 8445)

Response Filed: None.

Reply Filed: None.

Related Filings: Letter From Kelly Hurley (Docket No. 8613)

Status: The hearing with respect to this matter will be proceeding.

7. **"DASE Funding Motion"**– Expedited Motion For Order Under 11 U.S.C. §§ 363, 1107, And 1108 Authorizing Delphi Automotive Systems (Holding), Inc. To Provide Funds To Delphi Automotive Systems Espana S.L. (Docket No. 8501)

Response Filed: None.

Reply Filed: None.

Related Filings: Errata Page For Expedited Motion For Order Under 11 U.S.C. §§ 363, 1107, And 1108 Authorizing Delphi Automotive Systems (Holding), Inc. To Provide Funds To Delphi Automotive Systems Espana S.L. (Docket No. 8630)

Status: The hearing with respect to this matter will be proceeding.

D. Contested Matters

8. **"Furukawa Electric Relief From Automatic Stay"**– Motion Of Furukawa Electric North America APD And Furukawa Electric Co., Ltd. For (A) Abstention Pursuant To 28 U.S.C § 1334(c); (B) Relief From Automatic Stay Pursuant To 11 U.S.C. § 362(d); And (C) An Order

Limiting The Scope Of The Third Omnibus Claim Objection Hearing
(Docket No. 7410)

Response Filed: Debtors' Objection To Motion By Furukawa Electric North America APD And Furukawa Electric Co., Ltd., For (A) Abstention Pursuant To 28 U.S.C. § 1334(c); (B) Relief From Automatic Stay Pursuant To 11 U.S.C. 362(d); And (C) An Order Limiting The Scope Of The Third Omnibus Claim Objection Hearing (Docket No. 7678)

Reply Filed: Furukawa's Reply To Debtors' Objection To Motion By Furukawa Electric North America APD And Furukawa Electric Co., Ltd. For (A) Abstention Pursuant To 28 U.S.C. § 1334(C); (B) Relief From Automatic Stay Pursuant To 11 U.S.C. § 362(D); And (C) An Order Limiting The Scope Of The Third Omnibus Claim Objection Hearing (Docket No. 7966)

Surreply Filed: Debtors' Surreply To Motion By Furukawa Electric North America APD And Furukawa Electric Co., Ltd. For (A) Abstention Pursuant To 28 U.S.C. § 1334(C); (B) Relief From Automatic Stay Pursuant To 11 U.S.C. 362(D); And (C) An Order Limiting The Scope Of The Third Omnibus Claim Objection Hearing (Docket No. 8537)

Related Filings: None.

Status: The hearing with respect to this matter will be proceeding.

9. **"Sixteenth Omnibus Claims Objection"**– Debtors' Sixteenth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims And (B) Protective Claims (Docket No. 8271)

Responses Filed: 1st Choice Heating And Cooling's Response In Opposition To Debtors' Sixteenth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. §502(b) And Fed. R. Bankr. P. 3007 To (A) Certain Duplicate Or Amended Claims And (B) Protective Claims (Docket No. 8536)

Response Of Motion Industries, Inc. To Debtors' Sixteenth Omnibus Objection (Procedural) Pursuant

To 11 U.S.C. §502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, And (B) Protective Claims (the "Sixteenth Omnibus Claims Objection") (Docket No. 8543)

Response Of Timken U.S. Co. And The Timken Company To The Debtors' Sixteenth Omnibus Objection To Claims (Docket No. 8574)

Visteon Corporation's Response To Debtors' Sixteenth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims And (B) Protective Claims (Claim Nos. 1805 And 1854) (Docket No. 8594)

AIG Member Companies' Response To Debtors' Sixteenth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims And (B) Protective Claims (Re: Proof Of Claims Nos. 1374 Through 1378) (Docket No. 8595)

Reply Filed: *An omnibus reply will be filed.*

Related Filings: *None.*

Status: *The hearing will proceed with respect to claims for which no responses have been filed. The hearing will be adjourned with respect to all other responses to future claims hearing dates in accordance with this Court's Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089).*

10. **"Seventeenth Omnibus Claims Objection"** – Debtors' Seventeenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Insurance Claim Not Reflected On Debtors' Books And Records, (D) Untimely Claims And Untimely Tax Claims, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 8270)

Responses Filed: Response Of Hoover Precision Products, Inc. To Debtors' Seventeenth Omnibus Claims Objection (Docket No. 8388)

Response To Debtors' Seventeenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Insurance Claim Not Reflected On Debtors' Books And Records, (D) Untimely Claims And Untimely Tax Claims, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 8460)

Response And Objection Of Fraenkische USA, LP To Debtors' Seventeenth Omnibus Claims Objection With Respect To Claim Number 16511 (Docket No. 8473)

Response Of Motorola, Inc. To The Debtors' Seventeenth Omnibus Objection To Claims (Docket No. 8482)

Response Of Temic Automotive Of North America, Inc. To The Debtors' Seventeenth Omnibus Objection To Claims (Docket No. 8483)

Joint Response To Motion Of Barnes Group Canada Corp., As Claimant, And Longacre Master Fund, Ltd., As Assignee (Docket No. 8493)

Response Of Datwyler Rubber & Plastics, Inc. To The Debtors' Seventeenth Omnibus Objection To Claims (Claim Number 10907) (Docket No. 8495)

Response And Objection Of ZF Boge Elastmetall LLC To Debtor's Seventeenth Omnibus Claims Objection (Docket No. 8507)

Response Of Contrarian Funds, LLC To Debtors' Seventeenth Omnibus Claims Objections (Docket No. 8508)

Eaton Corporation's Response To Debtors' Seventeenth Omnibus Claims Objection (Docket No. 8509)

Holset Engineering Company's Response To Debtors' Seventeenth Omnibus Claims Objection (Docket No. 8512)

Response Of ON Semiconductor Components Industries LLC To Debtors' 17th Omnibus Objection To Claims (Docket No. 8513)

Claimant's Response To Debtors' Objection To Proofs Of Claim Filed By RLI Insurance Company (Docket No. 8523)

Miami-Dade County Tax Collector's Response To Debtors' Seventeenth Omnibus Claims Objection (Docket No. 8527)

Response On Behalf Of Knox County To Debtors' Seventeenth Omnibus Objection (Docket No. 8528)

Response Of City Of McAllen And South Texas College To Debtor's Seventeenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. §502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtor's Books And Records, (C) Insurance Claim Not Reflected On Debtors' Books And Records, (D) Untimely Claims And Untimely Tax Claims, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 8530)

Response Of Liquidity Solutions, Inc., As Assignee, To Debtors' Seventeenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Insurance Claim Not Reflected On Debtors' Books And Records, (D) Untimely Claims And Untimely Tax Claims, And (E) Claims Subject To Modification, Tax Claims Subject

*To Modification, And Modified Claims Asserting
Reclamation (Docket No. 8531)*

*Objection to Debtors' Seventeenth Omnibus
Objection (Substantive) Pursuant to 11 U.S.C. §
502(b) and Fed. R. Bankr. P. 3007 to Certain Claims
Subject to Modification, Tax Claims Subject to
Modification and Modified Claims Asserting
Reclamation (Docket No. 8535)*

*Response To Debtors' Seventeenth Omnibus
Objection (Substantive) Pursuant To 11 U.S.C.
§502(b) And Fed. R. Bank. P. 3007 To Certain (A)
Insufficiently Documented Claims, (B) Claims Not
Reflected On Debtors' Books And Records, (C)
Insurance Claims Not Reflected On Debtors' Books
And Records, (D) Untimely Claims And Untimely
Tax Claims, And (E) Claims Subject To Modification,
Tax Claims Subject To Modification, And Modified
Claims Asserting Reclamation (Docket No. 8538)*

*Response of Contech LLC to Debtors' Seventeenth
Omnibus Claims Objection (Docket No. 8542)*

*Response Of Motion Industries, Inc. To Debtors'
Seventeenth Omnibus Objection (Substantive)
Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr.
P. 3007 To Certain (A) Insufficiently Documented
Claims, (B) Claims Not Reflected On Debtors' Books
And Records, (C) Insurance Claim Not Reflected On
Debtors' Books And Records, (D) Untimely Claims
And Untimely Tax Claims, And (E) Claims Subject
To Modification, Tax Claims Subject To
Modification, And Modified Claims Asserting
Reclamation (the "Seventeenth Omnibus Claims
Objection") (Docket No. 8545)*

*Response Of Vanguard Distributors, Inc. To
Debtors' Seventeenth Omnibus Objection To Proofs
Of Claim (Docket No. 8547)*

*Response Of Rothrist Tube Inc. To The Debtors'
Seventeenth Omnibus Objection To Claims (Claim
Number 2680) (Docket No. 8552)*

Response of NEC Electronics America, Inc. to Debtors' Objection To Claim No. 16368 (Docket No. 8553)

Response Of Cleo Inc. To Debtors' Seventeenth Omnibus Objection To Claims (Docket No. 8554)

Response Of Siemens PLC (A&D Division) To Debtors' Seventeenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Insurance Claim Not Reflected On Debtors' Books And Records, (D) Untimely Claims And Untimely Tax Claims, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 8566)

Response Of E.I. Du Pont De Nemours And Company To Debtors' Seventeenth Omnibus Objection To Claims (Docket No. 8569)

Collins & Aikman Corporation, et el.'s Response To Debtors' Seventeenth Omnibus Objection (Docket No. 8572)

United States Of America's Response To Debtors' Objection To The Claim Of The Internal Revenue Service (Docket No. 8573)

Response And Opposition Of Conestoga-Rovers & Associates, Inc. To Debtors' Objection To Claim, Made Within Debtors' Seventeenth Omnibus Claims Objection (Docket No. 8576)

Response Of Contitech Elastomer Coatings To Debtors' Seventeenth Omnibus Objection To Claim No. 9079 (Docket No. 8577)

Response Of Benecke-Kaliko AG To Debtors' Seventeenth Omnibus Objection To Claim No. 9080 (Docket No. 8578)

Response Of Harco Brake Systems, Inc. To Seventeenth Omnibus Claim Objection (Docket No. 8580)

*L&W Engineering Co.'s Response To Debtors'
Seventeenth Omnibus Objection (Docket No. 8581)*

*Joint Response Of United Plastics Group, As
Claimant, And Longacre Master Fund, LTD., As
Assignee, To Debtors' Seventeenth Omnibus
Objection (Substantive) Pursuant To 11 U.S.C. §
502(d) And Fed. R. Bankr. P. 3007 To Certain (A)
Insufficiently Documented Claims, (B) Claims Not
Reflected On Debtors' Books And Records, (C)
Insurance Claim Not Reflected On Debtors' Books
And Records, (D) Untimely Claims And Untimely
Tax Claims, And (E) Claims Subject To Modification,
Tax Claims Subject To Modification, And Modified
Claims Asserting Reclamation (Docket No. 8585)*

*Response Of A. Schulman, Inc. In Opposition To
Debtors' Seventeenth Omnibus Claims Objection
(Docket No. 8586)*

*Ohio Department Of Taxation's Response To
Debtors' Seventeenth Objection To Claims (Docket
No. 8587)*

*Response Of Viasystems To Debtors' Objection To
Claim No. 12383 (Docket No. 8591)*

*Response And Objection Of SPCP Group, L.L.C. To
Debtors' Seventeenth Omnibus Objection
(Substantive) Pursuant To 11 U.S.C. § 502(b) And
Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently
Documented Claims, (B) Claims Not Reflected On
Debtors' Books And Records, (C) Insurance Claim
Not Related On Debtors' Books And Records, (D)
Untimely Claims And Untimely Tax Claims, And (E)
Claims Subject To Modification, Tax Claims Subject
To Modification And Modified Claims Asserting
Reclamation (Docket No. 8599)*

Reply Filed: *An omnibus reply will be filed.*

Related Filings: *None.*

Status: *The hearing will proceed with respect to claims for
which no responses have been filed. The hearing
will be adjourned to the August 16, 2007 omnibus
hearing with respect to those claims set forth on
Exhibit E-2 to the Seventeenth Omnibus Claims*

Objection and the response deadline with respect to such claims will be extended to August 9, 2007. The hearing will be adjourned with respect to all other responses to future claims hearing dates in accordance with this Court's Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089).

Dated: New York, New York
July 18, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

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EXHIBIT F

Hearing Date And Time: July 19, 2007 At 10:00 a.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.:	:	(Jointly Administered)
-----	x	

**DEBTORS' REPLY SUMMARIZING MODIFICATIONS TO PROPOSED FORM OF
ORDER GRANTING DEBTORS' UAW 1113/1114 SETTLEMENT APPROVAL MOTION**

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this summary of negotiated revisions to the Proposed Order regarding the Motion For Order Under 11 U.S.C. §§ 363, 1113 And 1114 And Fed. R. Bankr. P. 6004 And 9019 Approving Memorandum Of Understanding Among UAW, Delphi, And General Motors Corporation Including Modification Of UAW Collective Bargaining Agreements And Retiree Welfare Benefits For Certain UAW-Represented Retirees (the "Motion") (Docket No. 8445).

1. On June 29, 2007, the Debtors filed the Motion for an order approving, under 11 U.S.C. §§ 363, 1113, and 1114 of the Bankruptcy Code and Fed. R. Bankr. P. 6004 and 9019, (i) a memorandum of understanding regarding Delphi's restructuring entered into among the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), Delphi, and General Motors Corporation ("GM") (the "UAW Settlement Agreement"),¹ a comprehensive agreement that (a) modifies, extends, or terminates provisions of the existing collective bargaining agreements among Delphi, the UAW, and its various locals and (b) provides that GM and Delphi will undertake certain financial obligations to Delphi's UAW-represented employees and retirees to facilitate these modifications, (ii) withdrawal without prejudice of the Debtors' Motion For Order Under 11 U.S.C. § 1113(c) Authorizing Rejection Of Collective Bargaining Agreements And Under 11 U.S.C. § 1114(g) Authorizing Modification Of Retiree Welfare Benefits (the "1113/1114 Motion") solely as it pertains to the UAW and UAW-represented retirees and approving the parties' settlement of the 1113/1114

¹ A copy of the UAW Settlement Agreement is annexed to the Proposed Order, which is attached to the Motion as Exhibit 2.

Motion solely as it pertains to the UAW and UAW-represented retirees, and (iii) modification of retiree welfare benefits for certain UAW-represented retirees of the Debtors.

2. There were no objections to the Motion by any party-in-interest.²

Revisions To Proposed Order

3. Since the Motion was filed on June 29, 2007, Debtors have agreed with two parties-in-interest to make two revisions to the Proposed Order granting the Motion.³ These changes are included in the revised Proposed Order, a copy of which is attached hereto as Exhibit 1. A comparison of the original Proposed Order filed with this Court on June 29, 2007, against the revised Proposed Order attached hereto as Exhibit 1, is attached hereto as Exhibit 2.

4. The first revision to the Proposed Order, set forth in numbered paragraph 9(a), was negotiated with the New York State Attorney General. This change clarifies that nothing in the UAW Settlement Agreement is intended to waive workers' compensation claims against the Debtors. The following language now appears at the end of numbered paragraph 9(a) of the Proposed Order: "provided further that claims for workers' compensation benefits against Delphi, its subsidiaries, or affiliates, are not waived."

5. The second revision, added at the request of Wilmington Trust Company, as Indenture Trustee, clarifies that nothing in the UAW Settlement Agreement prejudices intercompany claims with respect to allocating Delphi's rights and obligations relating to the

² The docket reflects a letter from Mrs. Kellie J. Hurley addressed to The Honorable Robert Drain, dated July 5, 2007 (Docket No. 8613). Mrs. Hurley, speaking also on behalf of unspecified others holding similar views, identifies herself as the spouse of a UAW member and urges the Court to reject the UAW Settlement Agreement ratified by the UAW membership because, in her view, the UAW gave up too much and obtained too little when it negotiated the UAW Settlement Agreement. Although Mrs. Hurley's lack of standing is self-evident, her views nevertheless fail to refute that the compromise represented by the UAW Settlement Agreement is necessary to permit Debtors to implement their transformation plan and to reorganize promptly.

³ The UAW and GM have both consented to these revisions.

UAW Settlement Agreement. This provision parallels language from two prior orders of the Court approving UAW-related special attrition programs.⁴ The following sentence now appears at the end of numbered paragraph 10 of the Proposed Order: "Further, nothing in the Motion, the UAW Settlement Agreement, this Court's approval of such agreement, the performance of any obligation thereunder, or any other document shall prejudice any right or remedy of any Debtor against any other Debtor with respect to the allocation of Delphi's obligations under the UAW Settlement Agreement or claims asserted against, or payments by, Delphi thereunder, all of which rights are expressly preserved."

⁴ See Amended Order Under 11 U.S.C. § 363(b) And Fed. R. Bankr. P. 6004 Authorizing Debtors To Enter Into The UAW Special Attrition Program Agreement dated May 12, 2006 (Docket No. 3754) and Order Under 11 U.S.C. § 363(b) And Fed. R. Bankr. P. 6004 Approving (I) Supplement To UAW Special Attrition Program And (II) IUE-CWA Special Attrition Program entered July 7, 2006 (Docket 4461).

Conclusion

WHEREFORE the Debtors respectfully request that the Court enter an order

(a) granting the Motion and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
July 18, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

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Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
: In re : Chapter 11
: :
: DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
: Debtors. : (Jointly Administered)
: :
-----x

ORDER UNDER 11 U.S.C §§ 363, 1113, AND 1114
AND FED. R. BANKR. P. 6004 AND 9019 APPROVING MEMORANDUM OF
UNDERSTANDING AMONG UAW, DELPHI, AND GENERAL MOTORS CORPORATION
INCLUDING MODIFICATION OF UAW COLLECTIVE BARGAINING AGREEMENTS
AND RETIREE WELFARE BENEFITS FOR CERTAIN UAW-REPRESENTED RETIREES

("UAW 1113/1114 SETTLEMENT APPROVAL ORDER")

Upon the motion ("UAW 1113/1114 Settlement Approval Motion" or the
"Motion"), dated June 29, 2007, of Delphi Corporation ("Delphi") and certain of its subsidiaries
and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the
"Debtors"), for an order under 11 U.S.C. §§ 363, 1113, and 1114 of the Bankruptcy Code and
Fed. R. Bankr. P. 6004 and 9019 approving (i) a memorandum of understanding regarding
Delphi's restructuring entered into among the United Automobile, Aerospace and Agricultural
Implement Workers of America (the "UAW"), Delphi, and General Motors Corporation ("GM"),
dated June 22, 2007 (with the attachments thereto, the "UAW Settlement Agreement" or the
"Memorandum of Understanding"), that (a) modifies, extends, or terminates provisions of the
existing collective bargaining agreements among Delphi, the UAW, and its various locals (the
"UAW CBAs"), and (b) provides that Delphi and GM will undertake certain financial obligations
to Delphi's UAW-represented employees and retirees to facilitate these modifications, (ii)

withdrawal without prejudice of the Debtors' Motion For Order Under 11 U.S.C. § 1113(c) Authorizing Rejection Of Collective Bargaining Agreements And Under 11 U.S.C. § 1114(g) Authorizing Modification Of Retiree Welfare Benefits, dated March 31, 2006 (the "1113/1114 Motion") solely as it pertains to the UAW and approving the parties' settlement of the 1113/1114 Motion solely as it pertains to the UAW, and (iii) modification of retiree welfare benefits for certain UAW-represented retirees of the Debtors, all as more fully set forth in the UAW 1113/1114 Settlement Approval Motion; and the Court having been advised by counsel to the UAW that the UAW Settlement Agreement was ratified by the UAW membership as of June 28, 2007, such that the only remaining condition to the effectiveness of the UAW Settlement Agreement pursuant to Section K.1 thereof is this Court's entry of an approval order satisfactory in form and substance to the UAW, GM, and Delphi; and this Court having been advised by counsel to the UAW, GM, and Delphi that the form and substance of this Order is satisfactory to each of the UAW, GM, and Delphi as required by Section K.1 of the UAW Settlement Agreement; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is GRANTED.
2. The Debtors are hereby authorized to enter into the UAW Settlement Agreement, a copy of which is attached hereto as Exhibit 1, and to implement the terms of such UAW Settlement Agreement.

3. Each of the signatories to the UAW Settlement Agreement (each such party, a "Signatory," and collectively, the "Signatories") is directed to take all actions necessary or appropriate to effectuate the terms of this order and the terms of the UAW Settlement Agreement, including, without limitation, any and all actions necessary or appropriate to such Signatory's implementation of and performance under the UAW Settlement Agreement.

4. The UAW Settlement Agreement is binding on the Debtors, GM, and the UAW subject to its terms and constitutes a valid and binding amendment to the UAW CBAs with authorized representatives of all individuals who were or are in a bargaining unit represented by the UAW, as permitted by section 1113 of the Bankruptcy Code and the UAW CBAs as amended, or otherwise, and the UAW CBAs, in accordance with the UAW Settlement Agreement, are binding on the Debtors and the UAW.

5. The UAW Settlement Agreement constitutes a valid and binding amendment to existing retiree health and welfare benefits, as permitted by section 1114 of the Bankruptcy Code, or otherwise.

6. Notice of the UAW 1113/1114 Settlement Approval Motion was properly and timely served in accordance with the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on October 26, 2006 (Docket No. 5418), the Supplemental Order Under 11 U.S.C. Sections 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on March 17, 2006 (Docket No. 2883), and by service upon (a) the UAW at 8000 East Jefferson, Detroit, Michigan 48214, (b) counsel to the UAW, Cohen, Weiss, and Simon LLP at

330 West 42nd Street, 25th Floor, New York, N.Y. 10036-6976, and (c) the active Delphi hourly employees and hourly retirees who are represented by the UAW at their individual addresses, pursuant to an informational form of notice, a copy of which was attached to the UAW 1113/1114 Settlement Approval Motion as Exhibit 1.

7. The Debtors are authorized to withdraw, without prejudice, their 1113/1114 Motion solely as it pertains to the UAW. The 1113/1114 Motion is settled solely as it pertains to the UAW.

8. As provided for in the Motion and with the consent of the UAW and Delphi, Sections H.3 and J.3 of the UAW Settlement Agreement are clarified to provide for the continuance of CHR accruals through October 1, 2007 and to provide that the UAW will receive on the Effective Date an allowed prepetition general unsecured claim against Delphi in the amount of \$140 million consisting of UAW-GM Center for Human Resources ("CHR") existing accruals of \$134 million and UAW-Delphi Legal Services Plan accruals of \$6 million (such allowed claim amount to be adjusted by the difference between accruals through October 1, 2007 and expenditures until the effective date of the Debtors' plan of reorganization (the "Delphi Reorganization Plan")) in complete settlement of the UAW and the CHR claims asserted as to CHR Joint Funds¹ and the UAW-Delphi Legal Services Plan accruals and expenses. The allowed claim provided for in this paragraph shall be paid pursuant to the plan of reorganization following substantial consummation of a plan of reorganization. The amount of \$30 million will be directed to the CHR and the balance will be paid directly to the DC VEBA established pursuant to the settlement agreement approved by the court in the case of International Union, UAW, et al. v. General Motors Corp., Civil Action No. 05-73991. Until the effective date of a

¹ Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Memorandum of Understanding.

Delphi Reorganization Plan, Delphi shall continue to make CHR and Legal Service Plan payments consistent with past practices in the ordinary course of business.

9. As a condition precedent to the effectiveness of certain obligations of the parties pursuant to Section K.2 of the UAW Settlement Agreement and as provided in Section K.3 of the UAW Settlement Agreement, any Delphi Reorganization Plan that is consistent with the UAW Settlement Agreement and any confirmation order entered into with respect to such plan shall include the following provisions:

- (a) On the effective date of the Delphi Reorganization Plan, the UAW, all employees and former employees of Delphi represented or formerly represented by the UAW, and all persons or entities with claims derived from or related to any relationship with such employees or former employees of Delphi, shall waive and release and be deemed to have waived and released any and all claims of any nature, whether liquidated or unliquidated, contingent or non-contingent, asserted or unasserted, existing and/or arising in the future against Delphi, its subsidiaries, or affiliates, the Delphi HRP, the Delphi Health Care Program for Hourly Employees and the Delphi Life and Disability Benefits Program for Hourly Employees, GM, its subsidiaries or affiliates, the GM HRP, the GM Health Care Program for Hourly Employees and the GM Life and Disability Benefits Program for Hourly Employees, and the officers, directors, employees, fiduciaries, and agents of each, arising directly or indirectly from or in any way related to any obligations under the UAW CBAs and the collective bargaining agreement between GM and the UAW related to such employees and the UAW-GM-Delphi Memorandum of Understanding Benefit Plan Treatment related to such employees (provided, however, that claims for benefits provided for or explicitly not waived under the provisions of the UAW Settlement Agreement are not waived; and provided further that claims for workers' compensation benefits against Delphi, its subsidiaries, or affiliates, are not waived).
- (b) A plan exculpation and release provision (which provision shall be at least as comprehensive as the plan exculpation and release provision under the Delphi Reorganization Plan) for the UAW released parties (which shall include the UAW and each of their current or former members, officers, committee members, employees, advisors, attorneys, accountants, investment bankers, consultants, agents, and other representatives) with respect to any liability such person or entity may have in connection with or

related to the Delphi bankruptcy cases, the formulation, preparation, negotiation, dissemination, implementation, administration, confirmation or consummation of any of the Delphi Reorganization Plan, the disclosure statement concerning the plan, the UAW Settlement Agreement, or the Agreements on Attachment E thereto, or any contract, employee benefit plan, instrument, release, or other agreement or document created, modified, amended, or entered into in connection with either the Delphi Reorganization Plan or any agreement between the UAW or Delphi, or any other act taken or omitted to be taken consistent with the UAW Settlement Agreement in connection with the Delphi bankruptcy.

- (c) The UAW Settlement Agreement and the agreements referenced in Attachment E thereof and listed on Exhibit 2 attached hereto shall be assumed under 11 U.S.C. § 365.

10. Nothing contained in the UAW Settlement Agreement shall constitute an assumption of any agreement described therein, including, without limitation, any UAW CBA (except as provided for in Section K.3 of the UAW Settlement Agreement) or any commercial agreement between GM and Delphi, nor shall anything therein be deemed to create an administrative or priority claim with respect to GM or convert a prepetition claim into a postpetition claim or an administrative expense with respect to any party. The UAW Settlement Agreement is without prejudice to any interested party (including the parties to the UAW Settlement Agreement and the Debtors' statutory committees) in all other aspects of Delphi's chapter 11 cases and each party to the UAW Settlement Agreement shall reserve all rights not expressly waived therein. Further, nothing in the Motion, the UAW Settlement Agreement, this Court's approval of such agreement, the performance of any obligation thereunder, or any other document shall prejudice any right or remedy of any Debtor against any other Debtor with respect to the allocation of Delphi's obligations under the UAW Settlement Agreement or claims asserted against, or payments by, Delphi thereunder, all of which rights are expressly preserved.

11. In furtherance of the UAW Settlement Agreement, as soon as reasonably practicable after the Effective Date, Delphi shall pay approximately (but in no event more than) \$993,000 in cash severance and vacation payments to former UAW-represented hourly employees of Manufacturers Products Co. ("MPC"), a former distressed supplier which provided parts to Delphi pursuant to an accommodation agreement. These MPC-related payments are to be in full satisfaction of all claims against the Debtors arising from or related to MPC, and the Debtors and their estates shall be released from any liability from MPC and its former UAW-represented employees with respect thereto. In order to receive payment from Delphi pursuant to this paragraph, any payment recipient shall execute a complete release and discharge in favor of the Debtors, accordingly all claims filed in the Debtors' chapter 11 cases arising from or relating to the subject matter of severance and/or vacation claims by MPC employees or former employees are hereby expunged and released, including claim number 13270.

12. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation and performance of this order and the UAW Settlement Agreement, and over each of the Signatories in connection therewith through the effective date of a plan of reorganization proposed by the Debtors and confirmed by this Court (and thereafter to the extent provided for in such reorganization plan); provided, however, that the Court's jurisdiction shall not extend to any bilateral agreements of the UAW and GM.

13. Notwithstanding Rule 6004(g) of the Federal Rules of Bankruptcy Procedure or any other Bankruptcy Rule, (a) this order shall take effect immediately upon its entry, (b) upon entry of this order, the Debtors are authorized to take any and all necessary actions to implement the terms of the UAW Settlement Agreement, including executing any amendments to existing collective bargaining agreements consistent in all material respects with

the UAW Settlement Agreement, and (c) the UAW Settlement Agreement shall become effective upon entry of this order and, to the extent required, satisfaction of the conditions set forth in the UAW Settlement Agreement.

14. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
July ___, 2007

UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

UAW Settlement Agreement

Exhibit 2

List of UAW-Delphi National and Local Collective Bargaining Agreements

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

ORDER UNDER 11 U.S.C §§ 363, 1113, AND 1114
AND FED. R. BANKR. P. 6004 AND 9019 APPROVING MEMORANDUM OF
UNDERSTANDING AMONG UAW, DELPHI, AND GENERAL MOTORS CORPORATION
INCLUDING MODIFICATION OF UAW COLLECTIVE BARGAINING AGREEMENTS
AND RETIREE WELFARE BENEFITS FOR CERTAIN UAW-REPRESENTED RETIREES

("UAW 1113/1114 SETTLEMENT APPROVAL ORDER")

Upon the motion ("UAW 1113/1114 Settlement Approval Motion" or the "Motion"), dated June 29, 2007, of Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order under 11 U.S.C. §§ 363, 1113, and 1114 of the Bankruptcy Code and Fed. R. Bankr. P. 6004 and 9019 approving (i) a memorandum of understanding regarding Delphi's restructuring entered into among the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), Delphi, and General Motors Corporation ("GM"), dated June 22, 2007 (with the attachments thereto, the "UAW Settlement Agreement" or the "Memorandum of Understanding"), that (a) modifies, extends, or terminates provisions of the existing collective bargaining agreements among Delphi, the UAW, and its various locals (the "UAW CBAs"), and (b) provides that Delphi and GM will undertake certain financial obligations to Delphi's UAW-represented employees and retirees to facilitate these modifications, (ii) withdrawal without

prejudice of the Debtors' Motion For Order Under 11 U.S.C. § 1113(c) Authorizing Rejection Of Collective Bargaining Agreements And Under 11 U.S.C. § 1114(g) Authorizing Modification Of Retiree Welfare Benefits, dated March 31, 2006 (the "1113/1114 Motion") solely as it pertains to the UAW and approving the parties' settlement of the 1113/1114 Motion solely as it pertains to the UAW, and (iii) modification of retiree welfare benefits for certain UAW-represented retirees of the Debtors, all as more fully set forth in the UAW 1113/1114 Settlement Approval Motion; and the Court having been advised by counsel to the UAW that the UAW Settlement Agreement was ratified by the UAW membership as of June 28, 2007, such that the only remaining condition to the effectiveness of the UAW Settlement Agreement pursuant to Section K.1 thereof is this Court's entry of an approval order satisfactory in form and substance to the UAW, GM, and Delphi; and this Court having been advised by counsel to the UAW, GM, and Delphi that the form and substance of this Order is satisfactory to each of the UAW, GM, and Delphi as required by Section K.1 of the UAW Settlement Agreement; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is GRANTED.
2. The Debtors are hereby authorized to enter into the UAW

Settlement Agreement, a copy of which is attached hereto as Exhibit 1, and to implement the terms of such UAW Settlement Agreement.

3. Each of the signatories to the UAW Settlement Agreement (each such party, a "Signatory," and collectively, the "Signatories") is directed to take all actions necessary or appropriate to effectuate the terms of this order and the terms of the UAW Settlement Agreement, including, without limitation, any and all actions necessary or appropriate to such Signatory's implementation of and performance under the UAW Settlement Agreement.

4. The UAW Settlement Agreement is binding on the Debtors, GM, and the UAW subject to its terms and constitutes a valid and binding amendment to the UAW CBAs with authorized representatives of all individuals who were or are in a bargaining unit represented by the UAW, as permitted by section 1113 of the Bankruptcy Code and the UAW CBAs as amended, or otherwise, and the UAW CBAs, in accordance with the UAW Settlement Agreement, are binding on the Debtors and the UAW.

5. The UAW Settlement Agreement constitutes a valid and binding amendment to existing retiree health and welfare benefits, as permitted by section 1114 of the Bankruptcy Code, or otherwise.

6. Notice of the UAW 1113/1114 Settlement Approval Motion was properly and timely served in accordance with the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on October 26, 2006 (Docket No. 5418), the Supplemental Order Under 11 U.S.C. Sections 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on March 17, 2006 (Docket

No. 2883), and by service upon (a) the UAW at 8000 East Jefferson, Detroit, Michigan 48214, (b) counsel to the UAW, Cohen, Weiss, and Simon LLP at 330 West 42nd Street, 25th Floor, New York, N.Y. 10036-6976, and (c) the active Delphi hourly employees and hourly retirees who are represented by the UAW at their individual addresses, pursuant to an informational form of notice, a copy of which was attached to the UAW 1113/1114 Settlement Approval Motion as Exhibit 1.

7. The Debtors are authorized to withdraw, without prejudice, their 1113/1114 Motion solely as it pertains to the UAW. The 1113/1114 Motion is settled solely as it pertains to the UAW.

8. As provided for in the Motion and with the consent of the UAW and Delphi, Sections H.3 and J.3 of the UAW Settlement Agreement are clarified to provide for the continuance of CHR accruals through October 1, 2007 and to provide that the UAW will receive on the Effective Date an allowed prepetition general unsecured claim against Delphi in the amount of \$140 million consisting of UAW-GM Center for Human Resources ("CHR") existing accruals of \$134 million and UAW-Delphi Legal Services Plan accruals of \$6 million (such allowed claim amount to be adjusted by the difference between accruals through October 1, 2007 and expenditures until the effective date of the Debtors' plan of reorganization (the "Delphi Reorganization Plan")) in complete settlement of the UAW and the CHR claims asserted as to CHR Joint Funds¹ and the UAW-Delphi Legal Services Plan accruals and expenses. The allowed claim provided for in this paragraph shall be paid pursuant to the plan of reorganization following substantial consummation of a plan of reorganization. The amount of \$30 million will be directed to

¹ Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Memorandum of Understanding.

the CHR and the balance will be paid directly to the DC VEBA established pursuant to the settlement agreement approved by the court in the case of International Union, UAW, et al. v. General Motors Corp., Civil Action No. 05-73991. Until the effective date of a Delphi Reorganization Plan, Delphi shall continue to make CHR and Legal Service Plan payments consistent with past practices in the ordinary course of business.

9. As a condition precedent to the effectiveness of certain obligations of the parties pursuant to Section K.2 of the UAW Settlement Agreement and as provided in Section K.3 of the UAW Settlement Agreement, any Delphi Reorganization Plan that is consistent with the UAW Settlement Agreement and any confirmation order entered into with respect to such plan shall include the following provisions:

- (a) On the effective date of the Delphi Reorganization Plan, the UAW, all employees and former employees of Delphi represented or formerly represented by the UAW, and all persons or entities with claims derived from or related to any relationship with such employees or former employees of Delphi, shall waive and release and be deemed to have waived and released any and all claims of any nature, whether liquidated or unliquidated, contingent or non-contingent, asserted or unasserted, existing and/or arising in the future against Delphi, its subsidiaries, or affiliates, the Delphi HRP, the Delphi Health Care Program for Hourly Employees and the Delphi Life and Disability Benefits Program for Hourly Employees, GM, its subsidiaries or affiliates, the GM HRP, the GM Health Care Program for Hourly Employees and the GM Life and Disability Benefits Program for Hourly Employees, and the officers, directors, employees, fiduciaries, and agents of each, arising directly or indirectly from or in any way related to any obligations under the UAW CBAs and the collective bargaining agreement between GM and the UAW related to such employees and the UAW-GM-Delphi Memorandum of Understanding Benefit Plan Treatment related to such employees (provided, however, that claims for benefits provided for or explicitly not waived under the provisions of the UAW Settlement Agreement are not waived; and provided further that claims for workers' compensation benefits against Delphi, its subsidiaries, or affiliates, are not waived).
- (b) A plan exculpation and release provision (which provision shall be at least as comprehensive as the plan exculpation and release

provision under the Delphi Reorganization Plan) for the UAW released parties (which shall include the UAW and each of their current or former members, officers, committee members, employees, advisors, attorneys, accountants, investment bankers, consultants, agents, and other representatives) with respect to any liability such person or entity may have in connection with or related to the Delphi bankruptcy cases, the formulation, preparation, negotiation, dissemination, implementation, administration, confirmation or consummation of any of the Delphi Reorganization Plan, the disclosure statement concerning the plan, the UAW Settlement Agreement, or the Agreements on Attachment E thereto, or any contract, employee benefit plan, instrument, release, or other agreement or document created, modified, amended, or entered into in connection with either the Delphi Reorganization Plan or any agreement between the UAW or Delphi, or any other act taken or omitted to be taken consistent with the UAW Settlement Agreement in connection with the Delphi bankruptcy.

- (c) The UAW Settlement Agreement and the agreements referenced in Attachment E thereof and listed on Exhibit 2 attached hereto shall be assumed under 11 U.S.C. § 365.

10. Nothing contained in the UAW Settlement Agreement shall constitute an assumption of any agreement described therein, including, without limitation, any UAW CBA (except as provided for in Section K.3 of the UAW Settlement Agreement) or any commercial agreement between GM and Delphi, nor shall anything therein be deemed to create an administrative or priority claim with respect to GM or convert a prepetition claim into a postpetition claim or an administrative expense with respect to any party. The UAW Settlement Agreement is without prejudice to any interested party (including the parties to the UAW Settlement Agreement and the Debtors' statutory committees) in all other aspects of Delphi's chapter 11 cases and each party to the UAW Settlement Agreement shall reserve all rights not expressly waived therein. Further, nothing in the Motion, the UAW Settlement Agreement, this Court's approval of such agreement, the performance of any obligation thereunder, or any other document shall prejudice any right or remedy of any Debtor against any other Debtor with respect to the

allocation of Delphi's obligations under the UAW Settlement Agreement or claims asserted against, or payments by, Delphi thereunder, all of which rights are expressly preserved.

11. In furtherance of the UAW Settlement Agreement, as soon as reasonably practicable after the Effective Date, Delphi shall pay approximately (but in no event more than) \$993,000 in cash severance and vacation payments to former UAW-represented hourly employees of Manufacturers Products Co. ("MPC"), a former distressed supplier which provided parts to Delphi pursuant to an accommodation agreement. These MPC-related payments are to be in full satisfaction of all claims against the Debtors arising from or related to MPC, and the Debtors and their estates shall be released from any liability from MPC and its former UAW-represented employees with respect thereto. In order to receive payment from Delphi pursuant to this paragraph, any payment recipient shall execute a complete release and discharge in favor of the Debtors, accordingly all claims filed in the Debtors' chapter 11 cases arising from or relating to the subject matter of severance and/or vacation claims by MPC employees or former employees are hereby expunged and released, including claim number 13270.

12. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation and performance of this order and the UAW Settlement Agreement, and over each of the Signatories in connection therewith through the effective date of a plan of reorganization proposed by the Debtors and confirmed by this Court (and thereafter to the extent provided for in such reorganization plan); provided, however, that the Court's jurisdiction shall not extend to any bilateral agreements of the UAW and GM.

13. Notwithstanding Rule 6004(g) of the Federal Rules of Bankruptcy Procedure or any other Bankruptcy Rule, (a) this order shall take effect immediately upon

its entry, (b) upon entry of this order, the Debtors are authorized to take any and all necessary actions to implement the terms of the UAW Settlement Agreement, including executing any amendments to existing collective bargaining agreements consistent in all material respects with the UAW Settlement Agreement, and (c) the UAW Settlement Agreement shall become effective upon entry of this order and, to the extent required, satisfaction of the conditions set forth in the UAW Settlement Agreement.

14. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
July __, 2007

UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

UAW Settlement Agreement

Exhibit 2

List of UAW-Delphi National and Local Collective Bargaining Agreements

EXHIBIT G

Company	Contact	Address1	Address2	City	State	Zip	County
Automotive Acquisition Corporation	Rudy Wilson, Chief Operating Officer	199 Pierce Street	Suite 202	Birmingham	MI	48009	
Capital Works/CSI	Charles F. Call, CEO	Catalytic Solutions, Inc	1604 Fiske Place	Oxnard	CA	93001	
Capital Works/CSI	John M Mueller, President	CapitalWorks, LLC	1111 Superior Avenue Ste 970	Cleveland	OH	44114	
Car Sound Exhaust System Inc	Jerry Paolone President	22961 Arroyo Vista		Rancho Santa Margaria	CA	92688	
Frauenthal Holdings AG	Dr. Winfried Braumann, CEO	Prinz-Eugen-Strabe 30/4a		Vienna		A-1040	Austria
Oaktree Capital Management L.P	Aaron Bendikson VP	333 South Grand Ave	28th Floor	Los Angeles	CA	90017	
Oaktree Capital Management L.P	Michael Harmon Managing Director	333 South Grand Ave	28th Floor	Los Angeles	CA	90017	
Umicore	Marc Grynberg, Executive VP	Rue du Marais 31		Brussels		B-1000	Belgium

Name	NoticeName	Address1	Address2	City	State	Zip	Country
Asia Development Capital	William Zelke - Director	199 Pierce	Suite 202	Birmingham	MI	48009	
Capital Works	John Mueller	1111 Superior Ave E		Cleveland	OH	44101	
Car Sound Exhaust	Daniel Paolone - Vice President	22961 Arroyo Vista		Rancho Santa Margarita	CA	92688	
Catalytic Solutions	Charles F. Call - Chief Executive Officer	1640 Fiske Place		Oxnard	CA	93033	
Foley & Lardner LLP	Daljit Doogal	500 Woodward Ave.	Suite 2700	Detroit	MI	48226	
Frauenthal Holding AG	Dr. Winfried Braumann - CEO	Prinz-Eugen-Strabe 30/4a	A-1010	Vienna			Austria
Nanostellar, Inc.	Panjak Dhingra - President and CEO	3696 Haven Avenue		Redwood City	CA	94063	
Platinum Equity	Robert Loring - VP Business Development	360 N. Crescent		Beverly Hills	MI	90210	
Tenneco Automotive	Gregg DiSilvio - Director of Business Development	500 North Field Drive		Lake Forest	IL	60045	
The Jordan Company	Eion Hu - Vice President	767 Fifth Avenue		New York	NY	10153	

EXHIBIT H

Company	Contact	Address 1	City	State	Zip
DiConza Law P.C.	Gerard DiConza, Esq.	630 Third Avenue	New York	NY	10017
Varnum, Riddering, Schmidt & Howlett LLP	Michael S. McElwee, Esq.	333 Bridge Street, N.W. Suite 1700	Grand Rapids	MI	49504

EXHIBIT I

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PARTY / FUNCTION
Cohen, Weiss & Simon LLP	Bruce Levine Babette Ceccotti Bruce Simon David Hock	330 West 42nd Street		New York	NY	10036	Counsel for International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW)
Electrical and Space Technicians	Kevin Dodd	13144 Prairie Ave		Hawthorne	CA	90250	
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlsack	17 State Street	4th Floor	New York	NY	10004	Counsel for International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
IAM & AW	Robert V Thayer	9000 Machinists Place		Upper Marlboro	MD	20772	
IBEW	Edwin D Hill	900 Seventh Street NW		Washington	DC	20001	
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036	Counsel for International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Intl Union of Operating Engineers	Vincent J Giblin	1125 17th St NW		Washington	DC	20036	
IUE-CWA	James D Clark	501 Third St NW	Sixth Fl	Washington	DC	20001	
IUE-CWA	Peter Mitchell	501 Third St NW	Sixth Fl	Washington	DC	20001	
Kennedy, Jennick & Murray, P.C.	Thomas Kennedy Susan Jennick	113 University Place	7th Floor	New York	NY	10003	Attorneys for the International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers-Communications Workers of America
Meyer, Suozzi, English & Klein, P.C.	Lowell Peterson, Esq.	1350 Broadway	Suite 501	New York	NY	10018	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Meyer, Suozzi, English & Klein, P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018	Counsel for The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Previant, Goldberg, Uelman, Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley Marianne G. Robbins Timothy C. Hall	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
United Auto Workers	Daniel Sherrick	8000 E Jefferson Ave		Detroit	MI	48214	
United Steelworkers Of America	Robert D Clark	Five Gateway Center		Pittsburgh	PA	15222	
United Steelworkers Of America	General Counsel	Five Gateway Center		Pittsburgh	PA	15222	

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Union List

Contact	Company	Address 1	Address 2	City	State	Zip
Al Coven	UAW Local 699	1191 Bagley St		Saginaw	MI	48601
Bennie Calloway	UAW Local 2188	342 Perry House Rd.		Fitzgerald	GA	31750
Bill Riddle	UAW Local 659	1222 Glenwood		Flint	MI	48502
Carl Kolb, Ted Williams	IUE-CWA Local 698	International Union of Electrical Workers	1001 Industrial Park Dr	Clinton	MS	39056-3211
Charles Scherer	IUOE 18S	12106 Rhodes Rd		Wayne	OH	43466
Conference Board Chairman	IUE-CWA Automotive Conf Board	2360 Dorothy Lane	Ste. 201	Dayton	OH	45439
Dan Riley	IBEW - Delphi E&C	7929 S. Howell Ave.	MC: 1-2	Oak Creek	WI	53154
Danny Baird	IUOE 101S	6601 Winchester		Kansas City	MO	64133
Darel Green	UAW Local 1021	804 Meadowbrook Dr.		Olathe	KS	66062
Darrell Shepard	UAW Local 2157	4403 City View Dr.		Wichita Falls	TX	76305
David York	UAW Local 438	7435 S. Howell Ave.		Oak Creek	WI	53154
Dennis Bingham, Gary Adams	USW Local 87	21 Abbey Avenue		Dayton	OH	45417
Edwin Hill	IBEW	900 Seventh Street NW		Washington	DC	20001
Frank Andrews	UAW Local 686	524 Walnut St.		Lockport	NY	14094
Gary Resier	IUE-CWA Local 717	2950 Sierra Dr. NW		Warren	OH	44483
Jack White	UAW Local 167	5545 Fieldstone Ct.		Middleville	MI	49333
James Clark	IUE-CWA Industrial Division	501 Third Street NW		Washington	DC	20001-2797
James Hurren	UAW Local 467	2104 Farmer St.		Saginaw	MI	48601
Jeff Curry	IAM District 10	1650 South 38th Street		Milwaukee	WI	53215
Joe Buckley	UAW Local 696	1543 Alwidy Ave		Dayton	OH	45408
John Clark	UAW Local 2031	5075 Belmore Dr.		Manitou Beach	MI	49253
John Huber	UAW Local 1097	221 Dewey Ave		Rochester	NY	14608
Kizziah Polke	UAW Local 2083	c/o Delphi T & I Garry Gilliam		Cottontdale	AL	35453
Larry Phillips	IUE-CWA Local 711	4605 Airport Rd.		Gadsden	AL	35904
Larry West	IUE-CWA Local 755	1675 Woodman Dr.		Dayton	OH	45432
Lattie Slusher	UAW Local 913	3114 S. Hayes Ave.		Sandusky	OH	44870
Leo W Gerard	United Steelworkers	Five Gateway Center		Pittsburg	PA	15222
Mark Proffitt	IUE-CWA Local 801	1250 W. Dorothy Lane	Suite 301	Dayton	OH	45439
Mark Sweazy	UAW Local 969	3761 Harding Dr.		Columbus	OH	43228
Mike Socha	IBEW - Delphi E&S	7929 S. Howell Ave.	MC: 1B01	Oak Creek	WI	53154
Niraj R Ganatra	International Union UAW	Associate General Counsel	Solidarity House 8000 E Jefferson Ave	Detroit	MI	48214
Randal Middleton	IBEW Local 663	W223 S8625 Chateau Lane		Big Bend	WI	53103
Richard Shoemaker	Vice-President GM Department	8000 E Jefferson		Detroit	MI	48214
Rick Zachary	UAW Local 662	2715 Rangeline Dr.		Anderson	IN	46017
Rob Betts	UAW Local 2151	140 64th Ave.		Coopersville	MI	49404
Robert Thayer	IAM	9000 Machinists Place		Upper Marlboro	MD	20772-2687
Ron Gettelfinger	UAW President	8000 E Jefferson		Detroit	MI	48214
Russ Reynolds	UAW Local 651	3518 Robert T. Longway Blvd.		Flint	MI	48506
Scott Painter	IUE-CWA Local 1111	1051 S. Rockefeller Ave.		Ontario	CA	91761
Skip Dziedzic	UAW Local 1866	7435 S. Howell Ave.		Oak Creek	WI	53154
Sona Camp	UAW Local 292	1201 W. Alto Rd.		Kokomo	IN	46902
Steve Ishee	UAW Local 2190	1 Thames Ave.		Laurel	MS	39440
Terry Scruggs	UAW Local 2195	20564 Sandy Rd.		Tanner	AL	35671
Thomas Charles, James N. Glathar	IUOE 832S	3174 Brighton-Henrietta Town Line Rd.		Rochester	NY	14692
Vincent Giblin	IUOE	1125 17th Street NW		Washington	DC	20036
William Humber	IUE-CWA Local 416	760 Jersey Avenue		New Brunswick	NJ	08901
ZebWells	IUE-CWA Local 718	925 Industrial Park Rd.		Brookhaven	MS	39601

Company	Contact	Address 1	Address 2	City	State	Zip
Burr Forman LLP	Paul Burke O'Hearn	171 17th St NW Ste 1100		Atlanta	GA	30363
Kirkpatrick & Lockhart Nicholson Graham LLP	Eric Moser	599 Lexington Ave		New York	NY	10022
White & Case LLP	Glenn M Kurtz Gerard Uzzi Douglas P Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787
White & Case LLP	Thomas E Lauria Frank L Eaton Ileana A Cruz	Wachovia Financial Ctr	200 S Biscayne Blvd	Miami	FL	33131

Name	Address 1	Address 2	City	State	Zip
Mrs. Kellie J. Hurley	214 Lou Ann Drive		Depwe	NY	14043

EXHIBIT J

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	rodbuje@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	jbutter@skadden.com jlyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500		Counsel to United States Trustee

Name	CreditorNoticeName	Address1	Address2	City	State	Zip
1st Choice Heating & Cooling	Joel D Applebaum Matthew T Smith	Clark Hill PLC	500 Woodward Ave Ste 3500	Detroit	MI	48226-3435
Lexington Insurance Company AIG Member Companies	Michael S Davis Esq Anthony I Giacobbe Jr Esq	Zeichner Ellman & Krause LLP	575 Lexington Ave	New York	NY	10022
Motion Industries Inc	William J Barrett Kimberly J Robinson	Barack Ferrazzano Kirschbaum & Nagelberg LLP	200 W Madison Ste 3900	Chicago	IL	60606
Visteon Corporation	Howard S Sher Alan J Schwartz	Jacob & Weingarten PC	2301 W Big River Rd Ste 777	Troy	MI	48084
Visteon Corporation	Howard S Sher Alan J Schwartz	Jacob & Weingarten PC	2301 W Big Beaver Rd Ste 777	Troy	MI	48084
Visteon Corporation	Kenneth M Lewis	Sanford P Rosen & Associates PC	747 Third Ave	New York	NY	10017-2803

EXHIBIT K

Hearing Date: July 19, 2007
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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- and -

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

DEBTORS' OMNIBUS REPLY IN SUPPORT OF DEBTORS' SIXTEENTH
OMNIBUS OBJECTION (PROCEDURAL) PURSUANT TO 11 U.S.C. § 502(b)
AND FED. R. BANKR. P. 3007 TO CERTAIN (A) DUPLICATE OR
AMENDED CLAIMS AND (B) PROTECTIVE CLAIMS

("DEBTORS' OMNIBUS REPLY IN SUPPORT OF
SIXTEENTH OMNIBUS CLAIMS OBJECTION")

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"),¹ hereby submit this omnibus reply in support of the Sixteenth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims And (B) Protective Claims (Docket No. 8271) (the "Sixteenth Omnibus Claims Objection"), and respectfully represent as follows:

1. The Debtors filed the Sixteenth Omnibus Claims Objection on June 15, 2007, seeking to disallow and expunge certain "Claims," as that term is defined in 11 U.S.C. § 101(5), because such Claims (a) are duplicative of other Claims or have been amended or superseded by later-filed Claims and each such expunged Claim is survived by one Claim or (b) are merely protective in nature. The Debtors sent to each claimant whose proof of claim is subject to an objection pursuant to the Sixteenth Omnibus Claims Objection a personalized Notice Of Objection To Claim, which specifically identified such claimant's proof of claim that is subject to an objection and the basis for such objection. Responses to the Sixteenth Omnibus Claims Objection were due by 4:00 p.m. (prevailing Eastern time) on July 12, 2007.

2. As of July 17, 2007 at 12:00 p.m. (prevailing Eastern time), the Debtors had received five timely-filed formal responses to the Sixteenth Omnibus Claims Objection (the "Responses"). A chart summarizing each of the Responses by respondent is attached hereto as Exhibit A.

¹ Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Sixteenth Omnibus Claims Objection.

3. Pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) entered December 6, 2006 (the "Claims Objection Procedures Order"), the hearing with respect to each of the Claims for which a Response was filed will be adjourned to a sufficiency hearing or claims objection hearing, as appropriate, to determine the disposition of each such Claim; provided, however, that such adjournment will be without prejudice to the Debtors' right to assert that any such Responses were untimely-filed or otherwise deficient under the Claims Objection Procedures Order.

4. As set forth on Exhibit A hereto, the Debtors have agreed to adjourn to a future date the claims hearing with respect to the five Claims for which Responses were filed. The revised proposed order, a copy of which is attached hereto as Exhibit B (the "Revised Order"),² reflects the adjournment of the hearings with respect to the Claims for which Responses were filed.

5. Except for those Claims with respect to which a hearing has been adjourned to a future hearing date, the Debtors believe that the Revised Order adequately addresses the concerns of the respondents. Thus, the Debtors request that the Court grant the relief requested by the Debtors and enter the Revised Order.

² Attached hereto as Exhibit C is a copy of the Revised Order marked to show revisions to the form of proposed order that was submitted with the Sixteenth Omnibus Claims Objection.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) sustaining the Sixteenth Omnibus Claims Objection, subject to the modifications reflected in the Revised Order, (b) adjourning the hearing with respect to all Claims for which a Response was filed pursuant to the Claims Objection Procedures Order, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York
July 18, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
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John K. Lyons (JL 4951)
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-and-

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Exhibit A

In re Delphi Corporation, et al., Case No. 05-44481 (RDD)
Responses To The Debtors' Sixteenth Omnibus Claims Objection
Organized By Respondent¹

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
1.	1 st Choice Heating and Cooling (Docket No. 8536)	16601, 16606	1 st Choice Heating and Cooling ("1 st Choice") asserts that it originally filed proof of claim no. 15804 in the amount of \$9,555.10 and proof of claim no. 15805 in the amount of \$12,491.44, for a total amount of \$22,046.47. The Debtors objected to proofs of claim nos. 15804 and 15805 in the Thirteenth Omnibus Claims Objection and 1 st Choice filed a response. On or about May 15, 2007, 1 st Choice filed an amended secured claim, proof of claim no. 16601, in the amount of \$22,046.54 and attached supporting documentation, including liens, invoices, and a "Customer Open Balance Statement." 1 st Choice filed a supplemental response to the Thirteenth Omnibus Claim Objection on June 7, 2007 and attached proof of claim no. 16601. 1 st Choice contends that the amended claim was assigned a second claim number, proof of claim no. 16606. 1 st Choice does not object to the Debtors expunging proof of claim no. 16606 if proof of claim no. 16601 is allowed. 1 st Choice disagrees with the Debtors' attempt to disallow and expunge	Duplicate or amended claims	Adjourned

¹ This chart reflects all Responses entered on the docket as of Tuesday, July 17, 2007 at 12:00 p.m. (prevailing Eastern time).

² This chart reflects all resolutions or proposals as of Tuesday, July 17, 2007 at 12:00 p.m. (prevailing Eastern time).

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
		proof of claim no. 16601 and its designation of proof of claim no. 15805 in the amount of \$12,491.44 as the surviving claim. 1 st Choice asserts that there is sufficient documentation supporting the amended claim amount.		
2. Motion Industries, Inc. (Docket No. 8543)	10251	Motion Industries, Inc. ("Motion Industries") asserts that it filed proof of claim no. 10251 in the amount of \$835,355.82 for the repair and operation of parts. Motion Industries states that it has tentatively settled its differences with the Debtors in a settlement agreement and a joint stipulation and agreed order. Motion Industries asserts that it contemplates withdrawing its response once the joint stipulation and agreed order is entered. Motion contends that the response was filed to protect its interest in connection with the Debtors' Sixteenth Omnibus Claims Objection.	Duplicate or amended claim	Adjourned
3. Timken U.S. Co. and The Timken Company (Docket No. 8574)	16499	Timken U.S. Co. and The Timken Company (collectively, "Timken") asserts that it filed proofs of claim nos. 11706, 11707, 14319, 16456, and 16499. According to Timken, proofs of claim nos. 11707 and 16456 were expunged pursuant to the Debtors' First Omnibus Claims Objection and Eighth Omnibus Claims Objection, respectively. The Debtors objected to proofs of claim nos. 11706 and 14319 pursuant to the Debtors' Third Omnibus Claims Objection and the hearing with respect to those claims was adjourned because Timken filed a response. Timken disagrees with the Debtors' attempt to expunge proof of claim no. 16499 and amend and supersede it with proof of claim no. 14319. Timken asserts that proof of claim no. 16499 supersedes proof of claim no. 14319.	Duplicate or amended claim	Adjourned

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
4. Visteon Corporation (Docket No. 8594)	1850, 1854	The Debtors objected to proofs of claim no. 1850 and 1854 filed by Visteon Corporation ("Visteon") on the grounds that such claims are protective claims. Visteon asserts that although its claims include potential rejection charges, they also include other components, including setoff. Visteon argues that it effectuated a setoff under Section 9(c) of Visteon's Global Terms For Productions Part And Non-Production Goods And Services. Visteon contends that, on October 7, 2005, the Debtors owed Visteon \$2,360,853.21 and Visteon owed the Debtors \$2,360,853.21. Visteon argues that it may have a claim in the amount of \$2,360,853.21 if this Court determines that Visteon did not effectuate the setoff. Furthermore, Visteon argues that its claims should not be expunged and that the value of its claims should be preserved because of the setoff and other components asserted in the claims, including potential warranty claims, claims for defective or non-conforming product, and potential rejection damages.	Protective claims	Adjourned
5. AIG Member Companies (Docket No. 8595)	1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, 1387	Lexington Insurance Company, on behalf of itself and each of its related companies that provide insurance coverage to the Debtors (collectively, "AIG"), asserts that it timely filed proofs of claim nos. 1374 through 1387 for amounts owed to AIG pursuant to certain insurance policies (the "Insurance Programs"). AIG argues that the Debtors have no basis to object to their claims as protective because the obligations owed under the Insurance Programs are ongoing, and therefore unliquidated. According to AIG, unliquidated claims are resolved either through the subsequent resolution of the contingent events	Protective claims	Adjourned

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
			<p>or estimation of the claims pursuant to section 502(c) of the Bankruptcy Code. AIG further argues that its claims are not causing undue delay to the Debtors. Accordingly, AIG requests that the Objection to its claims be overruled.</p>		

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
DISALLOWING AND EXPUNGING (A) DUPLICATE OR AMENDED CLAIMS AND (B)
PROTECTIVE CLAIMS IDENTIFIED IN SIXTEENTH OMNIBUS CLAIMS OBJECTION

("SIXTEENTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Sixteenth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims And (B) Protective Claims, dated June 15, 2007 (the "Sixteenth Omnibus Claims Objection"),¹ of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"); and upon the record of the hearing held on the Sixteenth Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim (as such term is defined in 11 U.S.C. § 101(5)) (as to each, a "Claim") listed on Exhibits A and B attached hereto was properly and timely served

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Sixteenth Omnibus Claims Objection.

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

with a copy of the Sixteenth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Sixteenth Omnibus Claims Objection, and the notice of the deadline for responding to the Sixteenth Omnibus Claims Objection. No other or further notice of the Sixteenth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Sixteenth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Sixteenth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Sixteenth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A³ hereto under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims.

D. The Claim listed on Exhibit B hereto was filed by a creditor to protect against future rejection damages that could arise if the Debtors ultimately reject an executory contract or unexpired lease pursuant to 11 U.S.C. § 365 (the "Protective Claim").

³ Certain of the addresses set forth on Exhibits A, B, C-1, and C-2 may appear in abbreviated form because of the format of the exhibits. The Debtors used the full and complete address for each claimant listed on these exhibits when they served each claimant with a copy of the Sixteenth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, and a copy of the Claims Objection Procedures Order. The Debtors shall use the same full and complete address for each claimant listed on these exhibits when they serve a notice of entry of this order.

E. The relief requested in the Sixteenth Omnibus Claims Objection is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. Each "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. Those Claims identified on Exhibit A as "Surviving Claims" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.

2. The Protective Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety, subject to the right of the affected creditor set forth on Exhibit B under paragraph 8 of the Bar Date Order to assert a Claim for rejection damages in the event of a rejection of an executory contract or an unexpired lease by the Debtors.

3. With respect to each Claim for which a Response to the Sixteenth Omnibus Claims Objection has been filed and served, and which has not been resolved by the parties, all of which Claims are listed on Exhibits C-1 and C-2 hereto, the hearing regarding the objection to each such Claim is adjourned to a future hearing date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Debtors' right to assert that any such Responses were untimely filed or otherwise deficient under the Claims Objection Procedures Order.

4. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases, or to further object to Claims that are the subject of the Sixteenth Omnibus Claims Objection; provided, however, that

solely to the extent that (a) a claimant filed duplicative claims against different Debtors for the same asserted obligation (the "Multiple Debtor Duplicative Claims") and (b) certain of such claimant's Multiple Debtor Duplicative Claims are being disallowed and expunged hereby, if one of the Multiple Debtor Duplicative Claims was originally filed against the correct Debtor, the Debtors shall not seek to have the claimant's remaining Multiple Debtor Duplicative Claim (the "Remaining Claim") disallowed and expunged solely on the basis that such Remaining Claim is asserted against the incorrect Debtor. For the avoidance of doubt, except as expressly provided in the preceding sentence, the Remaining Claims shall remain subject to further objection on any grounds whatsoever, including, without limitation, that any such Remaining Claim is asserted against the incorrect Debtor if the claimant did not file a Multiple Debtor Duplicative Claim against the correct Debtor. Nothing contained herein shall restrict the Debtors from objecting to any Remaining Claim or restrict any holder of a Remaining Claim from seeking relief from this Court for the purposes of requesting that this Court modify the Remaining Claim to assert such Remaining Claim against a different Debtor.

5. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

6. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Sixteenth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

7. Each of the objections by the Debtors to each Claim addressed in the Sixteenth Omnibus Claims Objection and set forth on Exhibits A, B, C-1, and C-2 hereto constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Sixteenth

Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

8. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

9. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Sixteenth Omnibus Claims Objection.

Dated: New York, New York
July __, 2007

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

05-44481-rdd Doc 8841 Filed 08/01/07 Entered 08/01/07 16:53:48 Main Document

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CLAIM TO BE EXPUNGED		SURVIVING CLAIM	
<p>Claim Number: 11108</p> <p>Date Filed: 07/26/2006</p> <p>Creditor's Name and Address:</p> <p>DR BERND GOTTSCHALK VDA ASSOC OF THE GERMAN AUTOMOBILE WESTENDSTRASSE 61 FRANKFURT, 60325 GERMANY</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: \$0.00</p> <p>Priority: \$0.00</p> <p>Administrative: \$682,083.00</p> <p>Unsecured: \$682,083.00</p> <p>Total: \$682,083.00</p>	<p>Claim Number: 12164</p> <p>Date Filed: 07/28/2006</p> <p>Creditor's Name and Address:</p> <p>DR BERND GOTTSCHALK VDA ASSOC OF THE GERMAN AUTOMOBILE WESTENDSTRASSE 61 FRANKFURT, 60325 GERMANY</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: \$0.00</p> <p>Priority: \$0.00</p> <p>Administrative: \$682,083.00</p> <p>Unsecured: \$682,083.00</p> <p>Total: \$682,083.00</p>
<p>Claim Number: 16562</p> <p>Date Filed: 03/05/2007</p> <p>Creditor's Name and Address:</p> <p>KENDALL PRINTING COMPANY 3331 W 29TH ST GREELEY, CO 80634</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: \$2,116.75</p> <p>Administrative: \$2,116.75</p> <p>Unsecured: \$2,116.75</p> <p>Total: \$2,116.75</p>	<p>Claim Number: 5354</p> <p>Date Filed: 05/08/2006</p> <p>Creditor's Name and Address:</p> <p>KENDALL PRINTING COMPANY 3331 WEST 29TH ST GREELEY, CO 80631</p>	<p>Debtor: DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)</p> <p>Secured:</p> <p>Priority:</p> <p>Administrative: \$2,180.25</p> <p>Unsecured: \$2,180.25</p> <p>Total: \$2,180.25</p>
<p>Claim Number: 11837</p> <p>Date Filed: 07/28/2006</p> <p>Creditor's Name and Address:</p> <p>STATE OF MARYLAND COMPTROLLER OF TREASURY STATE OFFICE BLDG RM 409 301 W PRESTON ST BALTIMORE, MD 21201</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: \$2,445.00</p> <p>Administrative: \$2,445.00</p> <p>Unsecured: \$2,445.00</p> <p>Total: \$2,445.00</p>	<p>Claim Number: 16501</p> <p>Date Filed: 01/25/2007</p> <p>Creditor's Name and Address:</p> <p>STATE OF MARYLAND COMPTROLLER OF THE TREASURY RM 409 STATE OFFICE BLDG 301 W PRESTON ST BALTIMORE, MD 21201</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: \$2,492.00</p> <p>Administrative: \$48.00</p> <p>Unsecured: \$2,540.00</p> <p>Total: \$2,540.00</p>
<p>Claim Number: 1514</p> <p>Date Filed: 01/11/2006</p> <p>Creditor's Name and Address:</p> <p>STATE OF NEW JERSEY COMPLIANCE ACTIVITY PO BOX 245 TRENTON, NJ 08695</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: \$503,000.00</p> <p>Administrative: \$503,000.00</p> <p>Unsecured: \$503,000.00</p> <p>Total: \$503,000.00</p>	<p>Claim Number: 16546</p> <p>Date Filed: 02/20/2007</p> <p>Creditor's Name and Address:</p> <p>STATE OF NEW JERSEY COMPLIANCE ACTIVITY PO BOX 245 TRENTON, NJ 08695</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: \$1,158,884.07</p> <p>Administrative: \$1,158,884.07</p> <p>Unsecured: \$1,158,884.07</p> <p>Total: \$1,158,884.07</p>
<p>Claim Number: 11288</p> <p>Date Filed: 07/27/2006</p> <p>Creditor's Name and Address:</p> <p>WL GORE & ASSOCIATES GMBH WL GORE & ASSOCIATES INC 551 PAPER MILL RD NEWARK, DE 19711</p>	<p>Debtor: DELPHI CONNECTION SYSTEMS (05-44624)</p> <p>Secured:</p> <p>Priority: \$11,110.68</p> <p>Administrative: \$11,110.68</p> <p>Unsecured: \$11,110.68</p> <p>Total: \$11,110.68</p>	<p>Claim Number: 8385</p> <p>Date Filed: 06/22/2006</p> <p>Creditor's Name and Address:</p> <p>MARTIN BRAUN BOKMITTEL 1200 ARLINGTON HEIGHTS RD STE 410 ITASCA, IL 60143</p>	<p>Debtor: DELPHI CONNECTION SYSTEMS (05-44624)</p> <p>Secured:</p> <p>Priority: \$8,823.08</p> <p>Administrative: \$8,823.08</p> <p>Unsecured: \$8,823.08</p> <p>Total: \$8,823.08</p>

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED	SURVIVING CLAIM
	<div data-bbox="248 285 276 581">Total Claims to be Expunged:</div> <div data-bbox="282 285 310 684">Total Asserted Amount to be Expunged:</div> <div data-bbox="282 35 310 174">\$1,200,755.41</div>

EXHIBIT B - PROTECTIVE CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
HIGHLAND INDUSTRIES INC TUGGLE DUGGINS & MESCHAN PA PO BOX 2888 GREENSBORO, NC 27402	10963	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/26/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Total:		1		\$0.00

EXHIBIT C-1 - ADJOURNED DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED		SURVIVING CLAIM	
Claim Number: Date Filed: Creditor's Name and Address: IST CHOICE HEATING & COOLING INC 500 WOODWARD AVE STE 3500 DETROIT, MI 48226	Debtor: Secured: Priority: Administrative: Unsecured: Total:	Claim Number: Date Filed: Creditor's Name and Address: IST CHOICE HEATING & COOLING I 8147 ISLANDVIEW DR NEWAYGO, MI 49337	Debtor: Secured: Priority: Administrative: Unsecured: Total:
Claim Number: Date Filed: Creditor's Name and Address: IST CHOICE HEATING & COOLING INC 500 WOODWARD AVE STE 3500 DETROIT, MI 48226	Debtor: Secured: Priority: Administrative: Unsecured: Total:	Claim Number: Date Filed: Creditor's Name and Address: IST CHOICE HEATING & COOLING I 8147 ISLANDVIEW DR NEWAYGO, MI 49337	Debtor: Secured: Priority: Administrative: Unsecured: Total:
Claim Number: Date Filed: Creditor's Name and Address: MOTION INDUSTRIES INC BARACK FERRAZZANO KIRSCHBAUM PERLMA 333 W WACKER DR STE 2700 CHICAGO, IL 60606-1227	Debtor: Secured: Priority: Administrative: Unsecured: Total:	Claim Number: Date Filed: Creditor's Name and Address: MOTION INDUSTRIES INC BARACK FERRAZZANO KIRSCHBAUM PERLMA 333 W WACKER DR STE 2700 CHICAGO, IL 60606-1227	Debtor: Secured: Priority: Administrative: Unsecured: Total:
Claim Number: Date Filed: Creditor's Name and Address: THE TIMKEN COMPANY 1835 DUEBER AVE SW PO BOX 6927 CANTON, OH 44706-0927	Debtor: Secured: Priority: Administrative: Unsecured: Total:	Claim Number: Date Filed: Creditor's Name and Address: US TIMKEN CO 1835 DUEBER AVE PO BOX 6927 CANTON, OH 44706-0927	Debtor: Secured: Priority: Administrative: Unsecured: Total:

Total Claims to be Expunged:
Total Asserted Amount to be Expunged:

4
\$6,118,883.98

EXHIBIT C-2 - ADJOURNED PROTECTIVE CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AMERICAN INTERNATIONAL GROUP AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1386	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS GLOBAL (HOLDING), INC (05-44636)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1387	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1376	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS RISK MANAGEMENT CORP (05-44570)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1382	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC (05-44596)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1374	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI CORPORATION (05-44481)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1378	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS KOREA, INC (05-44580)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1383	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI DIESEL SYSTEMS CORP (05-44612)

EXHIBIT C-2 - ADJOURNED PROTECTIVE CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1379	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS THAILAND, INC (05-44586)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1380	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS INTERNATIONAL, INC (05-44589)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1385	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC (05-44632)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1381	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS OVERSEAS CORPORATION (05-44593)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1375	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS TENNESSEE, INC (05-44558)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1377	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	EXHAUST SYSTEMS CORPORATION (05-44573)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1384	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	PACKARD HUGHES INTERCONNECT COMPANY (05-44626)

EXHIBIT C-2 - ADJOURNED PROTECTIVE CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
VISTEON CORPORATION ONE VILLAGE DRIVE VAN BUREN TOWNSHIP, MI 48111	1850	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	02/06/2006	DELPHI DIESEL SYSTEMS CORP (05-44612)
VISTEON CORPORATION ONE VILLAGE DRIVE VAN BUREN TOWNSHIP, MI 48111	1854	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	02/06/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

Total: 16 \$0.00

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 DISALLOWING
AND EXPUNGING (A) DUPLICATE OR AMENDED CLAIMS AND (B) PROTECTIVE
CLAIMS IDENTIFIED IN SIXTEENTH OMNIBUS CLAIMS OBJECTION

("SIXTEENTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Sixteenth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. §
502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims And (B)
Protective Claims, dated June 15, 2007 (the "Sixteenth Omnibus Claims Objection"),¹ of Delphi
Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the
above-captioned cases (collectively, the "Debtors"); and upon the record of the hearing held on the
Sixteenth Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient
cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim; (as such term is defined in 11 U.S.C. §
101(5)) (as to each, a "Claim") listed on Exhibits A and B attached hereto was properly and

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Sixteenth Omnibus Claims Objection.

timely served with a copy of the Sixteenth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Sixteenth Omnibus Claims Objection, and the notice of the deadline for responding to the Sixteenth Omnibus Claims Objection. No other or further notice of the Sixteenth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Sixteenth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Sixteenth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Sixteenth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A³ hereto under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims.

D. The Claims listed on Exhibit B hereto ~~were~~was filed by ~~creditors~~a creditor to protect against future rejection damages that could arise if the Debtors

(cont'd from previous page)

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

³ Certain of the addresses set forth on Exhibits A, B, C-1, and C-2 may appear in abbreviated form because of the format of the exhibits. The Debtors used the full and complete address for each claimant listed on these exhibits when they served each claimant with a copy of the Sixteenth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, and a copy of the Claims Objection Procedures Order. The Debtors shall use the same full and complete address for each claimant listed on these exhibits when they serve a notice of entry of this order.

ultimately reject an executory contract or unexpired lease pursuant to 11 U.S.C. § 365 (the "Protective Claims").

E. The relief requested in the Sixteenth Omnibus Claims Objection is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. Each "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. Those Claims identified on Exhibit A as "Surviving Claims" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.

2. ~~Each~~The Protective Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety, subject to the right of the affected creditors set forth on Exhibit B under paragraph 8 of the Bar Date Order to assert a Claim for rejection damages in the event of a rejection of an executory contract or an unexpired lease by the Debtors.

3. With respect to each Claim for which a Response to the Sixteenth Omnibus Claims Objection has been filed and served, and which has not been resolved by the parties, all of which Claims are listed on Exhibits C-1 and C-2 hereto, the hearing regarding the objection to each such Claim is adjourned to a future hearing date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Debtors' right to assert that any such Responses were untimely filed or otherwise deficient under the Claims Objection Procedures Order.

4. ~~3.~~ Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases, or to further object to Claims that are the subject of the Sixteenth Omnibus Claims Objection; provided, however, that solely to the extent that (a) a claimant filed duplicative claims against different Debtors for the same asserted obligation (the "Multiple Debtor Duplicative Claims") and (b) certain of such claimant's Multiple Debtor Duplicative Claims are being disallowed and expunged hereby, if one of the Multiple Debtor Duplicative Claims was originally filed against the correct Debtor, the Debtors shall not seek to have the claimant's remaining Multiple Debtor Duplicative Claim (the "Remaining Claim") disallowed and expunged solely on the basis that such Remaining Claim is asserted against the incorrect Debtor. For the avoidance of doubt, except as expressly provided in the preceding sentence, the Remaining Claims shall remain subject to further objection on any grounds whatsoever, including, without limitation, that any such Remaining Claim is asserted against the incorrect Debtor if the claimant did not file a Multiple Debtor Duplicative Claim against the correct Debtor. Nothing contained herein shall restrict the Debtors from objecting to any Remaining Claim or restrict any holder of a Remaining Claim from seeking relief from this Court for the purposes of requesting that this Court modify the Remaining Claim to assert such Remaining Claim against a different Debtor.

5. ~~4.~~ Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

6. ~~5.~~ This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Sixteenth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

7. ~~6.~~ Each of the objections by the Debtors to each Claim addressed in the Sixteenth Omnibus Claims Objection and set forth on Exhibits A, B, C-1, and BC-2 hereto constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Sixteenth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

8. ~~7.~~ Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

9. ~~8.~~ The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Sixteenth Omnibus Claims Objection.

Dated: New York, New York
July ___, 2007

UNITED STATES BANKRUPTCY JUDGE

Document comparison done by DeltaView on Wednesday, July 18, 2007 3:15:07 PM

Input:	
Document 1	pcdocs://chisr01a/551470/4
Document 2	pcdocs://chisr01a/551470/7
Rendering set	Option 3a strikethrough double score no moves

Legend:	
<u>Insertion</u>	
Deletion	
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Style change	
Format change	
Moved deletion	
Inserted cell	
Deleted cell	
Moved cell	
Split/Merged cell	
Padding cell	

Statistics:	
	Count
Insertions	12
Deletions	15
Moved from	0
Moved to	0
Style change	0
Format changed	0
Total changes	27

EXHIBIT L

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	rodbuje@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	jbutler@skadden.com jlyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500		Counsel to United States Trustee

Name	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
A Schulman Inc	Andrea Fischer	Olshan Grundman Frome Rosenzweig & Wolosky LLP	Park Avenue Tower	65 E 55th St	New York	NY	10022
A Schulman Inc	Carrie Mae Brosius	Voyrs Sater Seymour and Pease LLP	52 E Gay St	PO Box 1008	Columbus	OH	43216-1008
Airgas East Inc	Kathleen M Miller	Smith Katzenstein & Furlow LLP	The Corporate Plaza	800 Delaware Ave 10Th Fl	Wilmington	DE	19801
Airgas East Inc	Kathleen M Miller	Smith Katzenstein & Furlow LLP	800 Delaware Ave 10Th Fl	PO Box 410	Wilmington	DE	19899
Barnes Group Canada Corp as Claimant and Longacre Master Fund Ltd as Assignee	Ilan Markus	Tyler Cooper & Alcorn LLP	555 Long Wharf Dr 8th Fl	PO Box 1936	New Haven	CT	06509-0906
Barnes Group Canada Corp as Claimant and Longacre Master Fund Ltd as Assignee	Vladimir Jelisavcic	810 Seventh Ave 22nd Fl			New York	NY	10019
Benecke Kaliko AG	James M Lawniczak Nathan A Wheatley	Calfee Halter & Griswold LLP	1400 McDonald Investment Ctr	800 Superior Ave	Cleveland	OH	44114
City of McAllen and South Texas College	Linebarger Goggan Blair & Sampson LLP	Diane W Sanders	1949 South I H 35 78741	PO Box 17428	Austin	TX	78760
Cleo Inc	Anne Marie Aaronson	Pepper Hamilton LLP	3000 Two Logan Sq	18th and Arch Sts	Philadelphia	PA	19103
Collins & Aikman Corp	Lon J Seidman	Rosen Slome Marder LLP	333 Earle Ovington Blvd Ste 901		Uniondale	NY	11553-3622
Collins & Aikman Corp	Joseph M Fischer Patrick J Kukla Kyla K Kuzmin	Carson Fischer PLC	4111 Andover Rd W 2nd Fl		Bloomfield Hills	MI	48302
Conestoga Rovers & Associates	Gary I Selinger	Hodgson Russ LLP	60 E 42nd St 37th Fl		New York	NY	10165
Contech LLC	Ronald R Peterson Andrew S Nicoll	Jenner & Block LLP	1 IBM Plz		Chicago	IL	60611
ContiTech Elastomer Coatings	James M Lawniczak Nathan A Wheatley	Calfee Halter & Griswold LLP	1400 McDonald Investment Ctr	800 Superior Ave	Cleveland	OH	44114
Contrarian Funds LLC	David S Rosner Adam L Shiff Jeffrey R Gleit Daniel A Filman	Kasowitz Benson Torres & Friedman LLP	1633 Broadway		New York	NY	10019
Datwyler Rubber & Plastics Inc	Nelson Mullins Riley & Scarborough LLP	George B. Cauthen	Meridian Bldg 17Fl 1320 Main St	PO Box 11070 29211	Columbia	SC	29201
Datwyler Rubber & Plastics Inc	George B Cauthen	Nelson Mullins Riley & Scarborough	PO Box 11070 29211	Meridian Bldg 17Fl 1320 Main St	Columbia	SC	29201
Eaton Corporation	Stuart A Laven Jr David M Neumann	Benesch Friedlander Coplan & Aronoff LLP	2300 BP Tower	200 Public Sq	Cleveland	OH	44114-2378
EI du Pont de Nemours & Co	William J Brown Angela Z Miller	Phillips Lytle LLP	437 Madison Ave 34th Fl		New York	NY	10022
EI du Pont de Nemours & Co	William J Brown Angela Z Miller	Phillips Lytle LLP	3400 HSBC Ctr		Buffalo	NY	14203
Equity Corporate Housing I	Tracy L Klestadt John E Jureller Jr	Klestadt & Winters LLP	292 Madison Ave 17th Fl		New York	NY	10017-6314
Equity Corporate Housing I	Jonathan W Young Jeffrey L Gansberg	Wildman Harrold Allen & Dixon LLP	225 West Wacker Dr		Chicago	IL	60606-1229
FirstEnergy Solutions Corp Ohio Edison Co	Jessica E Price	Brouse McDowell LPA	1001 Lakeside Ave Ste 1600		Cleveland	OH	44114-1151
Fraenkische USA LP	Barbara Ellis-Monro	Smith Gambrell & Russell LLP	1230 Peachtree St NE	Ste 3100 Promenade II	Atlanta	GA	30308
Harco Brake Systems Inc	Ronald S Pretekin	Coolidge Wall Co LPA	33 W First St Ste 600		Dayton	OH	45402
Henman Engineering & Machine Inc	Gregory A Huffman	DeFur Voran LLP	201 E Jackson St Ste 400		Muncie	IN	47305
Holset Engineering Company	Robert A Scher	Foley & Lardner	90 Park Ave 37th Fl		New York	NY	10016-1314
Holset Engineering Company	Jill L Murch Emily R Haus	Foley & Lardner	321 N Clark St Ste 2800		Chicago	IL	60610-4764
Hoover Precision Products Inc	James S. Carr Howard S. Steel	Kelley Drye & Warren LLP	101 Park Ave		New York	NY	10178

Name	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Knox County Trustee Fred Sisk	Hodges Doughty & Carson PLLC	Dean B Farmer	PO Box 869		Knoxville	TN	37901-0869
L&W Engineering Co	Ryan D Heilman	Schafer and Weiner PLLC	40950 Woodward Ave Ste 100		Bloomfield Hills	MI	48304
Liquidity Solutions Inc	Dana P Kane	1 University Plz Ste 312			Hackensack	NJ	07601
Miami Dad County Tax Collector	Melinda S Thornton Murray A Greenberg RA Cuevas Jr	Stephen P Clark Ctr	111 NW First St Ste 2810		Miami	FL	33128-1993
Motion Industries Inc	William J Barrett Kimberely J Robinson	Barack Ferrazzano Kirschbaum & Nagelberg LLP	200 W Madison Ste 3900		Chicago	IL	60606
Motorola Inc	McDermott Will & Emery LLP	Peter A Clark Jason J DeJonker	227 W Monroe St		Chicago	IL	60606
Motorola Inc	McDermott Will & Emery LLP	Gary O Ravert	340 Madison Ave		New York	NY	10017-1922
NEC Electronics America Inc	Steve Kieselstein	Kieselstein Law Firm PLLC	43 British American Blvd		Latham	NY	12110
Ohio Department of Taxation	Mark Dann Victoria D Garry	Ohio Attorney General	1600 Carew Tower	441 Vine St	Cincinnati	OH	45202
ON Semiconductor Components Industries LLC	John J Dawson John A Harris Scott R Goldberg	Quarles & Brady LLP	Renaissance One	Two N Central Ave	Phoenix	AZ	85004-2391
RLI Insurance Company	Michael P OConnor Esq	10 Esquire Rd Ste 14			New City	NY	10956
Rothrist Tube Inc	George B Cauthen Jody A Bedenbaugh	Nelson Mullins Riley & Scarborough LLP	Meridian Bldg 17 Fl 1320 Main St	PO Box 11070 29211	Columbia	SC	29201
Rothrist Tube Inc	George Cauthen Jody Bedenbaugh	Nelson Mullins Riley Scarborough	PO Box 11070 29211	Meridian Bldg 17 Fl 1320 Main St	Columbia	SC	29201
Siemens PLC A&D Division	Aaron G McCollough	McGuirewoods LLP	1 James Ctr 901 E Cary St		Richmond	VA	23219
SPCP Group LLC as Agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd as Assignee of Stahl Specialty Company EFT and its successor in interest ThyssenKrupp USA Inc	Paul Traub Maura I Russell Anthony B Stumbo Brett J Nizzo	Dreier LLP	499 Park Ave 14th Fl		New York	NY	10022
Temic Automotive of North America Inc	McDermott Will & Emery LLP	Peter A Clark Jason J DeJonker	227 W Monroe St		Chicago	IL	60606
Temic Automotive of North America Inc	McDermott Will & Emery LLP	Gary O Ravert	340 Madison Ave		New York	NY	10017-1922
Tuscaloosa County	Tuscaloosa County Tax Collector	Peyton C Cochrane	714 Greensboro Ave Rm 124		Tuscaloosa	AL	35401
Tuscaloosa County	Peyton C Cochrane Tax Collector	124 Court House	714 Greensboro Ave		Tuscaloosa	AL	35401-1891
United Plastics Group as Claimant and Longacre Master Fund LTD as Assignee	D Farrington Yates	Sonnenschein Nath & Rosenthal LLP	1221 Avenue of the Americas 24th Fl		New York	NY	10020
United Plastics Group as Claimant and Longacre Master Fund LTD as Assignee	Monika Machen	Sonnenschein Nath & Rosenthal LLP	7800 Sears Tower		Chicago	IL	60606
United Plastics Group as Claimant and Longacre Master Fund LTD as Assignee	Monika Machen	Sonnenschein Nath & Rosenthal LLP	8000 Sears Tower	233 S Wacker Dr	Chicago	IL	60606
United Plastics Group as Claimant and Longacre Master Fund LTD as Assignee	Melissa Mulrooney Vladimir Jelisavcic	Longacre Master Fund Ltd	810 7th Ave 22nd Fl		New York	NY	10019
USA IRS	Michael J Garcia David J Kennedy	US Attorney for the SDNY	86 Chambers St 3rd Fl		New York	NY	10007
Vanguard Distributors Inc	Janice B Grubin	Drinker Biddle & Reath LLP	140 Broadway 39th Fl		New York	NY	10005-1116
Vanguard Distributors Inc	Louis G McBryan	Howick Westfall McBryan & Kaplan	3101 Tower Creek Pkwy	Ste 600 1 Tower Creek	Atlanta	GA	30339
Viasystems	Karen L Kirshenbaum	Lynch Rowin LLP	630 Thrid Ave 16th Fl		New York	NY	10017
Viasystems	Wendi Alper Pressman Esq	Gallop Johnson & Neuman LC	101 S Hanley Ste 1700		St Louis	MO	63105
ZF Boge Elastmetall LLC	Hunter & Schank Co LPA	John J Hunter Jr	One Canton Sq 1700 Canton Ave		Toledo	OH	43604

EXHIBIT M

Hearing Date: July 19, 2007
Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

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New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

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International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

DEBTORS' OMNIBUS REPLY IN SUPPORT OF DEBTORS' SEVENTEENTH OMNIBUS
OBJECTION (SUBSTANTIVE) PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
TO CERTAIN (A) INSUFFICIENTLY DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED
ON DEBTORS' BOOKS AND RECORDS, (C) INSURANCE CLAIM NOT REFLECTED ON
DEBTORS' BOOKS AND RECORDS, (D) UNTIMELY CLAIMS AND UNTIMELY TAX CLAIMS,
AND (E) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO MODIFICATION,
AND MODIFIED CLAIMS ASSERTING RECLAMATION

("DEBTORS' OMNIBUS REPLY IN SUPPORT OF
SEVENTEENTH OMNIBUS CLAIMS OBJECTION")

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"),¹ hereby submit this omnibus reply in support of the Seventeenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Insurance Claim Not Reflected On Debtors' Books And Records, (D) Untimely Claims And Untimely Tax Claims, And (E) Claims Subject To Modification, Tax Claims Subject to Modification, And Modified Claims Asserting Reclamation (Docket No. 8270) (the "Seventeenth Omnibus Claims Objection"), and respectfully represent as follows:

1. The Debtors filed the Seventeenth Omnibus Claims Objection on June 15, 2007, seeking entry of an order (a) disallowing and expunging certain "Claims," as that term is defined in 11 U.S.C. § 101(5), because they contain insufficient documentation in support of the Claims asserted, (b) disallowing and expunging certain Claims because they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records, (c) disallowing and expunging one Claim, which was filed by an insurance company, because it asserts liabilities that are not reflected on the Debtors' books and records (d) disallowing and expunging certain Claims because they were untimely pursuant to the Bar Date Order, (e) disallowing and expunging one Claim because it was filed by a taxing authority and was untimely pursuant to the Bar Date Order, (f) revising the asserted amount or classification, and/or changing the identity of the alleged Debtor with respect to certain Claims, (g) revising the asserted amount or classification,

¹ Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Seventeenth Omnibus Claims Objection.

and/or changing in the identity of the alleged Debtor with respect to certain Claims filed by taxing authorities, or (h) revising the asserted amount or classification, and/or changing the identity of the alleged Debtor with respect to certain Claims, some of which are subject to an agreement between the claimant and the Debtors relating to the valid amount of each claimant's reclamation demand, subject to certain reserved defenses, and some of which are held by claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand.

2. The Debtors sent to each claimant whose proof of claim is subject to an objection pursuant to the Seventeenth Omnibus Claims Objection a personalized Notice Of Objection To Claim, which specifically identified such claimant's proof of claim that is subject to an objection and the basis for such objection. Responses to the Seventeenth Omnibus Claims Objection were due by 4:00 p.m. (prevailing Eastern time) on July 12, 2007.

3. Due to an error with the customized mail file that was provided to the Debtors' noticing agent to generate the personalized Notices Of Objection To Claim, the personalized Notices Of Objection To Claims that were sent to claimants whose Claims are listed on Exhibit E-2 to the Seventeenth Omnibus Claims Objection mislabeled the claims classification headings. To correct this error, the Debtors sent a revised personalized Notice Of Objection To Claim to each claimant whose Claim is listed on Exhibit E-2 to the Seventeenth Omnibus Claims Objection, setting the hearing on the Debtors' objection to such Claim for the August 16, 2007 omnibus hearing and extending the deadline for such claimants to respond to the Seventeenth Omnibus Claims Objection to 4:00 p.m. (prevailing Eastern time) on August 9,

2007. Accordingly, the Debtors seek to adjourn the hearing with respect to all Claims listed on Exhibit E-2 to the Seventeenth Omnibus Claims Objection to August 16, 2007.²

4. As of July 17, 2007 at 12:00 p.m. (prevailing Eastern time), the Debtors had received 33 timely-filed and four untimely-filed formal docketed responses to the Seventeenth Omnibus Claims Objection and five undocketed responses (collectively, the "Responses") to the Seventeenth Omnibus Claims Objection. In the aggregate, the Responses cover 65 Claims. A chart summarizing each of the Responses is attached hereto as Exhibit A.

5. Pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) entered December 6, 2006 (the "Claims Objection Procedures Order"), the hearing with respect to each of the Claims for which a Response was filed will be adjourned to a sufficiency hearing or claims objection hearing, as appropriate, to determine the disposition of each such Claim.

6. As set forth on Exhibit A hereto, the Debtors have agreed to adjourn to a future date the claims hearing with respect to the 65 Claims for which Responses were filed. The revised proposed order, a copy of which is attached hereto as Exhibit B (the "Revised Order"),³ reflects the adjournment of the hearings with respect to the Claims for which Responses were filed.

² The Claims identified on Exhibit E-2 to the Seventeenth Omnibus Claims Objection are set forth on Exhibit D-2 to the Revised Order (as hereinafter defined).

³ Attached hereto as Exhibit C is a copy of the Revised Order marked to show revisions to the form of proposed order that was submitted with the Seventeenth Omnibus Claims Objection.

7. The Revised Order reflects the adjournment of the hearing with respect to each of the Claims for which a Response was filed, other than Responses filed by claimants whose Claims are listed on Exhibit E-2 to the Seventeenth Omnibus Claims Objection, to a future hearing date pursuant to the Claims Objection Procedures Order, provided, however, that such adjournment will be without prejudice to the Debtors' right to assert that any of such Responses was untimely or otherwise deficient under the Claims Objection Procedures Order. The Revised Order also reflects the adjournment of the hearing with respect to each of the Claims listed on Exhibit E-2 to the Seventeenth Omnibus Claims Objection to 10:00 a.m. (prevailing Eastern time) on August 16, 2007.

8. In addition to the Responses, the Debtors also received informal letters, e-mails, and telephone calls from various parties questioning the relief requested with the Seventeenth Omnibus Claims Objection and seeking to reserve certain of their rights with respect thereto (the "Informal Responses"). The Debtors believe that all the concerns expressed by the Informal Responses have been adequately resolved.

9. Except for those Claims that have been adjourned to future hearing dates, the Debtors believe that the Revised Order adequately addresses the issues raised by the respondents. Thus, the Debtors request that the Court grant the relief requested by the Debtors and enter the Revised Order.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) sustaining the Seventeenth Omnibus Claims Objection, subject to the modifications made to the Revised Order, (b) adjourning the hearing with respect to all Claims for which a Response was filed, other than a Response filed by a claimant whose Claim is listed on Exhibit E-2 to the Seventeenth Omnibus Claims Objection, pursuant to the Claims Objection Procedures Order, (c) adjourning the hearing to August 16, 2007 with respect to all Claims listed on Exhibit E-2 to the Seventeenth Omnibus Claims Objection , and (d) granting the Debtors such other and further relief as is just.

Dated: New York, New York
July 18, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

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Exhibit A

In re Delphi Corporation, et al., Case No. 05-44481 (RDD)
Responses To The Debtors' Seventeenth Omnibus Claims Objection
Organized By Respondent¹

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
1.	Hoover Precision Products, Inc. (Docket No. 8388)	11292	Hoover Precision Products, Inc. ("Hoover") asserts that it filed proof of claim no. 11292 against Delphi Corporation in the amount of \$1,298,844.76. Hoover further asserts that its claim was later assigned to SPCP Group, LLC on January 11, 2007. Hoover states that it does not object to the Debtors' objection to modify its claim to an unsecured claim in the amount of \$976,755.77 and an administrative expense priority claim in the amount of \$301,625.75.	Modified claim asserting reclamation	Adjourned

¹ This chart reflects all Responses entered on the docket as of Tuesday, July 17, 2007 at 12:00 p.m. (prevailing Eastern time).

² This chart reflects all resolutions or proposals as of Tuesday, July 17, 2007 at 12:00 p.m. (prevailing Eastern time).

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
2.	Airgas East, Inc. (Docket No. 8460)	a) 14278 b) 14279	<p>Airgas East, Inc. ("Airgas") asserts that, on or about July 28, 2006, it filed proof of claim no. 14278 in the amount of \$18,704.93 and proof of claim no. 14279 in the amount of \$3,649.48. Airgas argues that the Debtors do not provide evidence as to the invalidity of Airgas' claims.</p> <p>a) Airgas disagrees with the Debtors' modification of proof claim no. 14278 to \$13,972.33. Airgas states it received payment in the amount of \$2,395.36 for invoice no. 245151. Therefore, Airgas contends that proof of claim no. 14278 should be modified to \$16,309.57.</p> <p>b) Airgas disagrees with the Debtors' objection to disallow proof of claim no. 14279 and argues that the Debtors do not provide invoice or delivery receipts to support the objection. Airgas contends that it is owed the full amount of \$3,649.48.</p>	a) Claim subject to modification b) Books and records	Adjourned
3.	Fraenkische USA, LP (Docket No. 8473)	16511	<p>Fraenkische USA, LP ("Fraenkische") asserts that it is owed \$59,175.40 for goods supplied to Delphi on open accounts prior to the October 8, 2005 (the "Petition Date").</p> <p>Fraenkische further asserts that it timely filed proof of claim no. 16511 on June 8, 2006 and attaches invoices to its response to demonstrate that its claim amount is liquidated, due, and owing.</p>	Claim subject to modification	Adjourned

4.	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
	Motorola, Inc. (Docket No. 8482)	2402	<p>Motorola, Inc. ("Motorola") asserts that it filed proof of claim no. 2402 in the amount of \$2,537,751.52, comprised of an unsecured claim in the amount \$1,787,025.08 and a secured claim in the amount of \$750,487.44. Motorola explains that it and Delphi executed an agreement on March 21, 2001, the Additional Purchase Order Provisions Long Term Contract, which required Motorola to perform services and deliver goods to Delphi. Motorola contends that it timely filed a reclamation demand in the amount of \$750,487.44, which is included in proof of claim no. 2402. Motorola stipulates that the total amount of proof of claim no. 2402 should be modified to \$2,516,096.88. Motorola states that it is still discussing with the Debtors the modification of its secured claim to \$39,060.00, however. Motorola argues that the Debtors have not met their burden of proof to overcome the presumed validity of Motorola's claim, and therefore request that the hearing on the Debtors' objection to this claim be adjourned.</p>	Modified claim asserting reclamation	Adjourned

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
5. Temic Automotive of North America, Inc. (Docket No. 8483)	8391	Temic Automotive of North America, Inc. ("Temic") asserts that on July 2, 2006, Motorola and Temic completed a transaction which transferred certain claims filed by Motorola, including proof of claim no. 8391, to Temic. Temic asserts that proof of claim no. 8391 arises from Delphi's prepetition breach of a contract with Motorola. Temic asserts that the claimed amount of \$8,385,154 includes engineering costs of \$4,152,864, capital costs of \$708,088, and lost profits of \$3,524,201. Temic disagrees that its claim should be disallowed and expunged. Instead, Temic argues that the claim should be allowed, despite being contingent and unliquidated, because provisions in the Bankruptcy Code prohibit the disallowance of a claim due to its contingency. Furthermore, Temic argues that the Debtors have not met the burden of providing evidence to overcome the presumed validity of Temic's claim.	Books and records	Adjourned
6. Barnes Group Canada Corp., as claimant and Longacre Master Fund, Ltd., as assignee (Docket No. 8493)	12829	Barnes Group Canada Corp., as claimant, and Longacre Master Fund, Ltd., as assignee (collectively, "Barnes"), asserts that it filed proof of claim no. 12829 in the amount of \$90,716.91. Barnes states that Debtors' proposed modification of the claimed amount is based on invoice no. 01-1793327, which the Debtors assert was paid. Barnes contends that the Debtors do not provide evidence, support, or analysis to support their objection and that Barnes needs more time to complete due diligence.	Claim subject to modification	Adjourned

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
7.	Datwyler Rubber & Plastics, Inc. (Docket No. 8495)	10907	Datwyler Rubber & Plastics, Inc. ("Datwyler") asserts that it filed proof of claim no. 10907 against Delphi Automotive Systems LLC ("DAS LLC") in the amount of \$929,544.79. Datwyler states that is willing to accept the modified amount if there is an order recognizing its claim as an allowed claim. Datwyler asserts that it has been in contact with Debtors' counsel and that the parties will likely reach a resolution.	Modified claim asserting reclamation	Adjourned
8.	ZF Boge Elastmetall LLC (Docket No. 8507)	12017	ZF Boge Elastmetall LLC ("ZF") asserts that it timely filed proof of claim no. 12017 in the claimed amount of \$99,852.32. ZF argues that its claim amount remains due and owing and that copies of invoices and other documentation attached to its proof of claim support the asserted amount. ZF also contends that the Debtors have not overcome the presumption of validity of ZF's claim under Rules 3001 and 3003 of the Federal Rules of Bankruptcy Procedure.	Claim subject to modification	Adjourned

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT²
9.	Contrarian Funds, LLC (Docket No. 8508)	<p>a) 10388</p> <p>b) 5568, 9112, 9113, 10385, 12694, 12696, 15201</p> <p>c) 8791, 9795, 9951, 14141 16542</p> <p>d) 15201</p>	<p>Contrarian Funds, LLC ("Contrarian") asserts that the Debtors do not provide legal or factual basis to overcome the presumption of validity of their claims. Contrarian also argues that there is no authority justifying the Debtors' request to reduce the claims and not allow the claims in the modified amounts.</p> <p>a) Contrarian states that it consents to the modification of proof of claim no. 10388 to a \$14,138.65 priority claim and a \$127,536.84 unsecured claim against DAS LLC, if this Court enters an order allowing this proof of claim for those amounts.</p> <p>b) and c) Contrarian disagrees with the Debtors' modification to the claim amount, classification, and asserted Debtor entity for proofs of claim nos. 5568, 9112, 9113, 10385, 12694, 12696, 14141, 15201, 8791, 9795, 9951, and 16542. Contrarian requests that this Court enter an order allowing the claims for the amount asserted in the proofs of claim.</p> <p>d) Contrarian requests that this Court enter an order finding that Contrarian beneficially owns proof of claim no. 15201 and attaches documentation to the response supporting this request.</p>	<p>a) Modified claim asserting reclamation</p> <p>b) Modified claims asserting reclamation</p> <p>c) Claims subject to modification</p> <p>d) Modified claim asserting reclamation</p>	Adjourned

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
10. Eaton Corporation (Docket No. 8509)	12158	Eaton Corporation ("Eaton") asserts that it filed proof of claim no. 12158 with supporting documentation in the amount of \$2 million. Eaton also asserts that its proof of claim arises from out-of-pocket costs that it incurred either as a result of Delphi's breach of contract or from Eaton's good faith and detrimental reliance on Delphi's purchase order and subsequent correspondence relating to the purchase order. Eaton disagrees with the Debtors' objection, and argues that Eaton's supporting documentation, including a purchase order, affidavit of an Eaton employee, e-mails, letters, and other documents sustain the evidentiary burden. Furthermore, Eaton argues that the Debtors have not met their burden to overcome the presumptive validity of Eaton's claim.	Books and records claim	Adjourned
11. Holset Engineering Company, Ltd. (Docket No. 8512)	11214	Holset Engineering Company, Ltd. ("Holset") asserts that it filed proof of claim no. 11214 in the amount of \$4,950.96, which represents amounts owed for a delivered item. Holset disagrees with the Debtors' objection and argues that it attached sufficient documentation to its proof of claim evidencing its asserted claim. Holset attaches documentation to its response, such as purchase order numbers and e-mails, that it asserts it also provided to Delphi representatives. Holset further states that it conveyed to Delphi that it would provide a proof of delivery slip if such information was necessary.	Insufficiently documented claim	Adjourned

12.	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
	ON Semiconductor Components Industries LLC (Docket No. 8513)	11566	<p>ON Semiconductor Components Industries LLC ("ON") asserts that it filed proof of claim no. 11566 in the amount of \$5,764,040.00, which includes a reclamation claim. ON explains that it transferred all rights to receive cash and cash distributions to SPCP Group, as agent for Silver Point Capital Fund and Silver Point Capital Offshore Fund Ltd. (collectively, "Silver Point Group") and that it retained the right to prosecute or defend its claim. ON states that it and Delphi have reached an agreement to allow its claim as a general unsecured claim in the amount of \$5,764,040.00 and that it will waive its right to assert any reclamation claim against the Debtors. According to ON, Silver Point Group consents to the agreement.</p>	Modified claim asserting reclamation	Adjourned

13.	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
	RLI Insurance Company (Docket Nos. 8523 and 8524)	2539	<p>RLI Insurance Company ("RLI") asserts that proof of claim no. 2539 is a contingent claim in the amount of \$11,750,000.00. RLI asserts that it is a surety and that it issued Delphi Corporation four surety bonds. According to RLI, it is required to pay bond obligations to the U.S. Customs Service on behalf of Delphi Corporation. RLI also asserts that Delphi Corporation is contingently liable in the amount of \$15,300,000.00 for all bond penal sums. RLI states that it is filing an amended proof of claim for such contingent amount. RLI argues that its priority status as a surety obligated to the U.S. Government on a U.S. Customs bond is mandated by 31 U.S.C. § 9309. However, RLI does acknowledge that it has not paid any Customs duties on behalf of Delphi Corporation because Delphi Corporation has consistently made payment. RLI requests that this Court allow it to move for an estimation of its claim, with such funds to be deposited with RLI as collateral until the termination of its liability under the bond.</p>	Books and records insurance claim	Adjourned

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
14.	City of McAllen and South Texas College (Docket No. 8530)	16589 (City of McAllen) 16590 (South Texas College)	City of McAllen and South Texas College ("Taxing Authorities") assert that they made a prima facie case when they filed their proofs of claim and therefore argues that it is not necessary to file a response to the Debtors' objection. The Taxing Authorities assert that their claims have not been paid and the amounts remain due for the 2006 tax year. The Taxing Authorities further assert that they did not receive adequate notice of the Debtors' notice of filing of the chapter 11 cases and argue that they should not be held to the bar date imposed in the Debtors' cases. The Taxing Authorities further assert that their liens will survive even if the claims are disallowed as an untimely-filed claim.	Untimely books and records claims	Adjourned
15.	Liquidity Solutions, Inc. d/b/a Revenue Management (Docket Nos. 8531, 8532)	1933, 2711, 2712	Liquidity Solutions, Inc. d/b/a Revenue Management ("Liquidity Solutions") asserts that it was assigned proof of claim no. 1933 in the amount of \$161,818.99 from EST Testing Solutions, and proof of claim no. 2711 in the amount of \$15,750.00 and proof of claim no. 2712 in the amount of \$26,184.00 from Metal Powder Products Company. Liquidity Solutions disagrees with the Debtors' objection to modify its claims and attaches documentation to its response, including a printout from E-DACOR, Delphi's internet-based portal for providing suppliers with access to Delphi's accounts payable system, indicating amounts owed and invoices. Liquidity Solutions asserts that the Debtors provide no evidence to support their objection and to overcome the validity of Liquidity Solutions' claims. Liquidity Solutions also argues that the Debtor's objection provides no claim-specific rationale for objecting to the claims.	Claims subject to modification	Adjourned

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
16. Equity Corporate Housing 1 (Docket No. 8538)	2523	Equity Corporate Housing 1 ("Equity") asserts that it timely filed its claim representing amounts due and owing on the account of services rendered to the Debtors. Equity argues that the Debtors have not provided evidence to refute the validity of Equity's claim and disagree with the Debtors' objection to reduce the amount of liability.	Claim subject to modification	Adjourned
17. Contech LLC (Docket No. 8542)	10397	Contech LLC ("Contech") asserts that it was assigned proof of claim no. 10397 from SPX Corporation ("SPX") in April 2007. According to Contech, SPX sent a reclamation demand to the Debtors on October 14, 2005 seeking the return of goods delivered to the Debtors. Contech asserts that the Debtors refused to permit the reclamation demand and argued that the goods were received by the Debtors after the Petition Date. Contech explains that SPX filed proof of claim no. 10397 as an administrative priority claim and attached a schedule listing goods included in the claim and information relating to the delivery and value of such goods. Contech argues that the proof of claim and attached schedule constitutes <u>prima facie</u> evidence of their claim, and that the Debtors have not stated any basis, legal or factual, to justify reclassifying proof of claim no. 10397 as a general unsecured claim.	Claim subject to modification	Adjourned

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
18.	Motion Industries, Inc. (Docket Nos. 8545, 8546)	10231, 10232	Motion Industries, Inc. ("Motion Industries") asserts that it filed proof of claim no. 10231 in the amount of \$6,132.75 and proof of claim no. 10232 in the amount of \$108,287.35. According to Motion Industries, it and the Debtors have tentatively settled their differences related to these claims and have memorialized that agreement in a settlement agreement and a joint stipulation and agreed order. Motion contemplates withdrawing its response when the joint stipulation and agreed order is entered by this Court.	Claim subject to modification	Adjourned
19.	Vanguard Distributors, Inc. (Docket No. 8547)	9319	Vanguard Distributors, Inc. ("Vanguard") asserts that it filed proof of claim no. 9319 in the amount of \$788,321.49, which is related to purchase orders between Vanguard and the Debtors for "build to print" equipment used at the Debtors' manufacturing facilities. Vanguard asserts that the Debtors' objection does not contain any facts addressing the validity of its claim and fails to provide any grounds to expunge its claim.	Books and records claim	Adjourned
20.	Rothrist Tube, Inc. (Docket No. 8552)	2680	Rothrist Tube, Inc. ("Rothrist") asserts that it filed proof of claim no. 2680 as an unsecured claim in the amount of \$111,073.70. Rothrist contends that it has communicated with the Debtors regarding its claim and anticipates resolving its claim with the Debtors. Rothrist requests that this Court deny the Debtors' objection and enter an order reflecting its agreement with the Debtors.	Claim subject to modification	Adjourned

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
21. NEC Electronics America, Inc. (Docket No. 8553)	16368	<p>NEC Electronics America, Inc. ("NEC") asserts that it and Debtors agree that the valid amount of its reclamation claim is \$3,424,138.98. NEC contends that it disagrees with the Debtors as to the amount of its general unsecured claim. NEC further asserts that its claim should be allowed in the amount of \$9,911,978.07, with \$3,424,138.98 as a reclamation claim receiving priority treatment and the balance as a general unsecured claim. NEC states that it filed its original claim in the amount of \$6,179,814.90, which the Debtors objected to in the Fourteenth Omnibus Claims Objection as duplicative of proof of claim no. 16368. Because NEC filed a response to the Fourteenth Omnibus Claims Objection, the hearing on such objection to NEC's original proof of claim is adjourned. NEC states that it continues to work with the Debtors to reconcile the claim.</p>	Modified claim asserting reclamation	Adjourned

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
22. Cleo Inc (Docket No. 8554)	3048	Cleo Inc ("Cleo") states that it filed proof of claim no. 1099 as a general unsecured claim in the amount of \$18,878.39. Cleo asserts that it later filed amended proof of claim no. 3048, which included copies of unpaid invoices underlying the claim amount asserted in proof of claim no. 1099. Cleo disagrees with the Debtors' objection that its claim is insufficiently documented. Cleo attaches documents to the response to support its contention and argues that its claim and attached invoices detail the amounts owed. Cleo asserts that the Debtors have not provided evidence to support the Objection. Cleo also states that it provided additional documentation to the Debtors in the form of bills, delivery receipts, and transportation and delivery documentation.	Insufficiently documented claim	Adjourned
23. Siemens plc (A&D Division) (Docket No. 8566)	8673	Siemens plc (A&D Division) ("Siemens") asserts that it filed proof of claim no. 8673 in the amount of \$15,307.20 and attached supporting invoices reflecting the amounts owed. Siemens disagrees with the Debtors' objection to modify its claim to \$5,674.40. According to Siemens, the Debtors fail to provide sufficient reasons and evidence to overcome the presumption of validity of Siemens' claim. Siemens attaches its proof of claim and supporting invoices to its response and argues that the documents constitute <u>prima facie</u> evidence of the validity of its claim.	Claim subject to modification	Adjourned

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
24. E.I. du Pont de Nemours and Company (Docket No. 8569)	10597	E.I. du Pont de Nemours and Company ("DuPont") asserts that it timely filed proof of claim no. 10597 in the amount of \$2,419,203.01. DuPont asserts that it attached supporting documentation to the proof of claim, such as spreadsheets detailing invoices and copies of invoices. DuPont also asserts that it provided copies of such invoices detailing time of delivery to the Debtors on July 11, 2007. DuPont argues that the Debtors have not provided evidence to contradict the validity, amount, or classification of DuPont's claim. DuPont requests that this Court allow its claim for the full amount asserted.	Claim subject to modification	Adjourned
25. Collins & Aikman Corporation, et al. (Docket No. 8572)	16575, 16576, 16577, 16578, 16579	Collins & Aikman Corporation, et al. (collectively, "C&A") asserts that it filed proofs of claim nos. 16575, 16576, 16577, 16578, and 16579 against various Debtor entities for a total amount of \$1,483,735.73 on March 15, 2007, to amend its original claim, proof of claim no. 15339. C&A argues that amending its original claim to identify the correct names of the claimants and proper Debtors is acceptable. C&A argues the Second Circuit two-step analysis should determine whether post-bar amendments to timely filed claims should be allowed: (1) whether there is a timely assertion of a timely claim to hold the estate liable and (2) whether amendment is equitable if the amendment does relate back to the timely filed claim. C&A argues that it meets the Second Circuit test for amended claims because the Debtors were aware of the claims before the Bar Date and the amendment would not delay the hearing or reorganization process.	Untimely claims	Adjourned

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
26. United States of America, on behalf of the Internal Revenue Service (Docket No. 8573)	14153	The United States of America (the "Government") asserts that the Internal Revenue Service (the "IRS") filed proof of claim no. 14153 in the amount of \$2,989,09 for the unpaid penalty portion of Social Security taxes incurred by MobileAria for the tax period ending March 31, 2005. The Government opposes the Debtors' objection and attaches documentation to its response indicating the amount remains unpaid. The Government asserts that the Debtors have not met the burden to support the objection to expunge the Government's claim. Also, the Government argues that the Debtors have not overcome the presumption that the IRS's tax assessment is correct. The Government requests that this Court grant it discovery if this Court does not deny the Debtors' objection.	Books and records tax claim	Adjourned
27. Conestoga-Rovers & Associates, Inc. (Docket No. 8576)	16604	Conestoga-Rovers & Associates, Inc. ("CRA") asserts that it filed proof of claim no. 16604 in the amount of \$140,195.09 to amend its original claim filed on July 31, 2006. CRA explains that the amended claim is for certain invoices to the Debtors which, although bearing dates in 2006 that suggest they were for postpetition services, were actually for prepetition services. CRA argues that its amended claim meets the legal standard for allowing post-bar date amendments because (1) the original claim provided notice to the Debtors that CRA was asserting a claim for prepetition services, (2) the Debtors are not prejudiced by the amended claim, and (3) CRA did not act in bad faith in filing the amended claim. Accordingly, CRA requests that this Court allow its amended claim in its entirety.	Untimely claim	Adjourned

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
28. ContiTech Elastomer Coatings (Docket No. 8577)	9079	ContiTech Elastomer Coatings ("ContiTech") asserts that it filed proof of claim no. 9079 in the amount of \$129,383.00. ContiTech argues that the Debtors have failed to provide a justification to support their objection seeking to reduce ContiTech's claim to \$11,772.00. ContiTech attaches invoices to its response indicating amounts owed and argues that the Debtors failed to provide evidence to overcome the validity of ContiTech's claim.	Claim subject to modification	Adjourned
29. Benecke-Kaliko AG (Docket No. 8578)	9080	Benecke-Kaliko AG ("Benecke") asserts that it filed proof of claim no. 9080 in the amount of \$66,748.15. Benecke argues that the Debtors have failed to provide justification to support their objection seeking to reduce Benecke's claim to \$53,024.14. Benecke attaches invoice no. 20275622, a bill of lading, a packing slip, and a proof of delivery to its response indicating amounts owed and argues that the Debtors fail to provide evidence to overcome the validity of Benecke's claim.	Claim subject to modification	Adjourned
30. Harco Brake Systems (Docket No. 8580)	9466	Harco Brake Systems ("Harco") asserts that it filed proof of claim no. 9466 in the amount of \$2,114,936.05. Harco disagrees with the Debtors' objection seeking to reduce its claim to \$2,099,080.09 and contends that it needs further information from the Debtors regarding the proposed reduction of the amount of Harco's claim.	Claim subject to modification	Adjourned
31. L&W Engineering Co. (Docket No. 8581)	14534	L&W Engineering Co. ("L&W") asserts that the parties, including the Debtors and APS Capital Corp. (the purchaser of L&W's claim), have been negotiating the amount of L&W's claim. L&W asserts that the parties have agreed to the terms of a settlement agreement.	Modified claim asserting reclamation	Adjourned

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
32. United Plastics Group, As Claimant, And Longacre Master Fund, Ltd., As Assignee (Docket No. 8585)	11200	United Plastics Group, as claimant, and Longacre Master Fund, Ltd., as assignee (collectively, "UPG"), assert that proof of claim no. 11200 was filed in the amount of \$358,909.35. This claim was assigned to Longacre Master Fund, Ltd. UPG also asserts that it filed two proofs of claim asserting reclamation claims: proof of claim no. 13572 in the amount of \$46,538.80 and proof of claim no. 13546 in the amount of \$42,827.19. UPG asserts that its proof of claim no. 11200 does not assert a reclamation claim, and disputes the reduction of its claim to a general unsecured claim of \$280,527.85 and a priority claim of \$1,444.80. UPG attaches documents to its response to support its claim and argues that the Debtors have failed to provide evidence to satisfy the burden of proof to overcome the validity of UPG's claims	Modified claim asserting reclamation	Adjourned
33. A. Schulman, Inc. (Docket No. 8586) – (untimely)	11260	A. Schulman, Inc. ("A. Schulman") asserts that it timely filed an original proof of claim in the amount of \$98,066.34 but attached invoices to the claim seeking, in aggregate, \$134,297.99. A. Schulman asserts that it later filed an amended claim in the amount of \$134,297.99 to reflect the correct amount due. A. Schulman disagrees with the Debtors' objection under the Books And Records Category and argues that the proof of claim with the invoices attached constitute <u>prima facie</u> evidence of the validity of its claims.	Books and records claim	Adjourned

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
34.	Ohio Department of Taxation (Docket No. 8587) – (untimely)	16596	The Ohio Department of Taxation (the "Department") asserts that it filed proof of claim no. 16596. The Department responds to the Debtors' objection that its claim is untimely and asserts that the claim is a request for payment of administrative expense incurred by the Debtors postpetition. The Department further asserts that the amount owed is for 2006 taxes and that the claims bar date is inapplicable. The Department contends that the asserted amount has not been paid and is still owed.	Untimely books and records	Adjourned
35.	Viasystems (Docket No. 8591) – (untimely)	12383	Viasystems asserts that it filed proof of claim no. 12383 in the amount of \$762,104.80. Viasystems disagrees with the Debtors' objection and asserts that this amount is due and owing.	Books and records claim	Adjourned
36.	SPCP Group, L.L.C., as Agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, Ltd., as assignee of Stahl Specialty Company EFT and its successor in interest, ThyssenKrupp USA, Inc. (Docket No. 8599)	10724	SPCP Group, L.L.C., as Agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, Ltd., as assignee of Stahl Specialty Company EFT and its successor in interest, ThyssenKrupp USA, Inc. ("ThyssenKrupp") (collectively, "SPCP Group") asserts that ThyssenKrupp filed proof of claim no. 10724 in the amount of \$1,384,396.89. ThyssenKrupp transferred its claim to SPCP Group and such notice of transfer is attached to SPCP Group's response. SPCP Group asserts that the Debtors' objection to reduce and/or reclassify the claim must be denied because the Debtors fail to provide a factual or legal justification supporting the modification.	Modified claim asserting reclamation	Adjourned

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
37. FirstEnergy Solutions Corp and Ohio Edison Company (Docket No. 8631) untimely	2342, 12181	FirstEnergy Solutions Corp and Ohio Edison Company (collectively, "FirstEnergy") assert that they filed proof of claim no. 2342 in the amount of \$2,801,641.96 for amounts owed for electric services provided from a substation and proof of claim no. 12181 in the amount of \$774,413.14 for amounts owed for service and maintenance of the substation. The Debtors and FirstEnergy are parties to a "Substation Lease Agreement" and "Electric Service Contract," which was revised postpetition to establish the value of FirstEnergy's prepetition claims. FirstEnergy contends that their proofs of claim constitute prima facie evidence of the validity of their claims. FirstEnergy disagrees with the Debtors' attempt to amend the amount of their claims and argues that the Debtors have failed to negate the validity of their proofs of claims.	Claim subject to modification	Adjourned
38. Zylux Acoustic Corporation (Undocketed)	2464	Zylux Acoustic Corporation opposes the Debtors' objection to its claim.	Claim subject to modification	Adjourned
39. Sierra Liquidity Fund, LLC as assignee of Eissman Group Automotive (Undocketed)	14670	Sierra Liquidity Fund, LLC as assignee of Eissman Group Automotive ("Sierra") requests that this Court allow its claim in the amount of \$16,977.50, which is the full amount asserted in proof of claim no. 14670. Sierra attaches documentation in support of the claim, including invoices, purchase orders, and proof of delivery. Sierra asserts that it sees no basis for the proposed reduction in the amount of the claim. Sierra does not object to the proposed change in Debtor entity against which the claim is asserted.	Claim subject to modification	Adjourned
40. Sierra Liquidity Fund, LLC As Assignee Of K A Technologies	14687	Sierra Liquidity Fund, LLC as assignee of K A Technologies ("Sierra") requests that this Court allow its claim in the amount of	Claim subject to modification	Adjourned

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
(Undocketed)		\$15,273.82, which is the full amount asserted in proof of claim no. 14687. Sierra attaches documentation in support of the claim, including invoices, purchase orders, and proof of delivery. Sierra asserts that it sees no basis for the proposed reduction in the amount of the claim. Sierra does not object to the proposed change in Debtor entity against which the claim is asserted.		
41. Fastenal (undocketed)	7514	Fastenal Company ("Fastenal") asserts that it filed proof of claim no. 1 in the amount of \$58,187.44. According to Fastenal, it checked the unsecured priority claim box in error on proof of claim no. 1. Therefore, it filed proof of claim no. 2 on the same day and attached documentation, including unpaid invoices. Fastenal asserts that Amroc Investments LLC ("Amroc") purchased \$55,180.26 of its claim. Fastenal disagrees with the Debtors' objection to reduce its claim by (1) reducing Amroc's portion of the claim in the amount of \$55,180.26 to \$0.00 and (2) the balance of the claim in the amount of \$3,006.46 to \$1,567.26. Fastenal asserts that it is unaware of any reason why Amroc's portion of the claim should be disallowed and expunged. Fastenal contends that it will provide invoices and other relevant documentation to the Debtors for any invoices in dispute. Fastenal requests, however, that if invoices are paid, the Debtors keep the pricing information confidential.	Claim subject to modification	Adjourned
42. Henman Engineering & Machine, Inc. (undocketed)	1715	Henman Engineering & Machine, Inc. ("Henman") asserts that it filed proof of claim no. 1715 in the amount of \$127,058.35. Henman does not object to changing the Debtor entity against which the claim is	Claim subject to modification	Adjourned

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
			asserted to DAS, LLC . Henman objects to the reduction of its claim to \$92,916.58 and attaches documentation to support its claim amount. Henman asserts that its claim should be allowed in the amount of \$121,182.63.		

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	:
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	:
Debtors.	:
	:
-----X	

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
DISALLOWING AND EXPUNGING CERTAIN (A) INSUFFICIENTLY DOCUMENTED
CLAIMS, (B) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C)
INSURANCE CLAIM NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (D)
UNTIMELY CLAIMS AND UNTIMELY TAX CLAIMS, AND (E) CLAIMS SUBJECT TO
MODIFICATION, TAX CLAIMS SUBJECT TO MODIFICATION, AND MODIFIED
CLAIMS ASSERTING RECLAMATION IDENTIFIED IN SEVENTEENTH
OMNIBUS CLAIMS OBJECTION

("SEVENTEENTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Seventeenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Insurance Claim Not Reflected On Debtors' Books And Records, (D) Untimely Claims And Untimely Tax Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation, dated June 15, 2007 (the "Seventeenth Omnibus Claims Objection"),¹ of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"); and upon the record of the hearing held on

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Seventeenth Omnibus Claims Objection.

the Seventeenth Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim (as such term is defined in 11 U.S.C. § 101(5)) (as to each, a "Claim") listed on Exhibits A-1, A-2, B-1, B-2, C, D-1, and D-3 hereto was properly and timely served with a copy of the Seventeenth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Seventeenth Omnibus Claims Objection, and notice of the deadline for responding to the Seventeenth Omnibus Claims Objection. No other or further notice of the Seventeenth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Seventeenth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Seventeenth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Seventeenth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A-1³ hereto contain insufficient documentation to support the Claims asserted (the "Insufficiently Documented Claims").

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

³ Certain of the addresses set forth on Exhibits A-1, A-2, B-1, B-2, C, D-1, D-3, E-1, E-2, E-3, E-4, E-5, E-6, E-7, and E-8 may appear in abbreviated form because of the format of the exhibits. The Debtors used the full and complete address for each claimant listed on these exhibits when they served each claimant with a copy of the Seventeenth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, and a copy of the

(cont'd)

D. The Claim listed on Exhibit A-2 hereto contains insufficient documentation to support the Claim asserted and was also untimely filed pursuant to the Bar Date Order (the "Untimely Insufficiently Documented Claim").

E. The Claims listed on Exhibit B-1 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims").

F. The Claims listed on Exhibit B-2 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records and were also untimely filed pursuant to the Bar Date Order (the "Untimely Books And Records Claims").

G. The Tax Claims listed on Exhibit C hereto were untimely filed pursuant to the Bar Date Order (the "Untimely Tax Claims").

H. The Claims listed on Exhibit D-1 hereto (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification").

I. The Claims listed on Exhibit D-3 hereto (a) (i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtors, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the

(cont'd from previous page)

Claims Objection Procedures Order. The Debtors shall use the same full and complete address for each claimant listed on these exhibits when they serve a notice of entry of this order.

Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claims Asserting Reclamation").

J. The relief requested in the Seventeenth Omnibus Claims Objection is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. Each Insufficiently Documented Claim listed on Exhibit A-1 hereto is hereby disallowed and expunged in its entirety.
2. The Untimely Insufficiently Documented Claim listed on Exhibit A-2 hereto is hereby disallowed and expunged in its entirety.
3. Each Books And Records Claim listed on Exhibit B-1 hereto is hereby disallowed and expunged in its entirety.
4. Each Untimely Books And Records Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety.
5. Each Untimely Tax Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.
6. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-1 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit D-1 shall be entitled to (a) a recovery for any Claim Subject to Modification in an amount exceeding the dollar value listed as the

"Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-1, subject to the Debtors' right to further object to each such Claim Subject to Modification. The Claims Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

7. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-3 hereto is hereby revised to reflect the amount and classification listed as the "Claim As Modified." No Claimant listed on Exhibit D-3 shall be entitled to (a) a recovery for any Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit D-3, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-3, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. The Modified Claims Asserting Reclamation shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

8. With respect to each Claim for which a Response to the Seventeenth Omnibus Claims Objection has been filed and served, other than a Response filed by a claimant whose Claim is listed on Exhibit E-2⁴ to the Seventeenth Omnibus Claims Objection, and which has not been resolved by the parties, all of which Claims are listed on Exhibits E-1, E-2, E-3, E-4, E-5, E-6, E-7, and E-8 hereto, the hearing regarding the objection to such Claims shall be adjourned to a future hearing date to be noticed by the Debtors consistent with and subject to the

⁴ Each Claim listed on Exhibit E-2 to the Seventeenth Omnibus Claims Objection is listed on Exhibit D-2 hereto.

Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Debtors' right to assert that any such Responses were untimely or otherwise deficient under the Claims Objection Procedures Order.

9. With respect to each Claim listed on Exhibit E-2 to the Seventeenth Omnibus Claims Objection, all of which Claims are listed on Exhibit D-2 hereto, the hearing regarding the objection to such Claims is adjourned to August 16, 2007 at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York and the deadline for claimants holding such Claims to respond to the Seventeenth Omnibus Claims Objection is extended to 4:00 p.m. (prevailing Eastern time) on August 9, 2007.

10. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Seventeenth Omnibus Claims Objection.

11. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

12. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Seventeenth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

13. Each of the objections by the Debtors to each Claim addressed in the Seventeenth Omnibus Claims Objection and set forth on Exhibits E-1, E-2, E-3, E-4, E-5, E-6, E-7, and E-8 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Seventeenth Omnibus Claims Objection. Any stay of this order shall apply only to the contested

matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

14. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

15. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Seventeenth Omnibus Claims Objection.

Dated: New York, New York
July __, 2007

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A-1 - INSUFFICIENTLY DOCUMENTED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CENTER MANUFACTURING INC PO BOX 337 BYRON CENTER, MI 49315	594	Secured: Priority: Administrative: Unsecured: <u>\$46,706.76</u> Total: <u>\$46,706.76</u>	11/16/2005	DELPHI CORPORATION (05-44481)
FORTNEY EYECARE ASSOCIATES INC 23469 MICHIGAN AVE DEARBORN, MI 48124	535	Secured: Priority: Administrative: Unsecured: <u>\$99,446.17</u> Total: <u>\$99,446.17</u>	11/14/2005	DELPHI CORPORATION (05-44481)
GRAYBAR ELECTRIC CO INC 825 8TH AVE SOUTH NASHVILLE, TN 37203	5210	Secured: Priority: Administrative: Unsecured: <u>\$2,234.49</u> Total: <u>\$2,234.49</u>	05/08/2006	DELPHI CORPORATION (05-44481)
KRUPP BILSTEIN OF AMERICA EFT 8695 BERK BLVD HAMILTON, OH 45015-2205	3531	Secured: Priority: Administrative: Unsecured: <u>\$812,224.68</u> Total: <u>\$812,224.68</u>	05/01/2006	DELPHI CORPORATION (05-44481)
MORI SEIKI 15014 MARLEBONE HOUSTON, TX 77069	2178	Secured: Priority: Administrative: Unsecured: <u>\$13,366.36</u> Total: <u>\$13,366.36</u>	03/03/2006	DELPHI CORPORATION (05-44481)

Total: 5 \$973,978.46

EXHIBIT A-2 - UNTIMELY INSUFFICIENTLY DOCUMENTED CLAIM

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
JEANNE FITZSIMMONS 120 W JACKSON AVE S SAPULPA, OK 74066-5514	16603	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/14/2007	DELPHI CORPORATION (05-44481)
Total:		1		\$0.00

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ADVETECH INC 451 W MAIN ST CANFIELD, OH 44406	486	Secured: Priority: Administrative: Unsecured: \$3,594.00 Total: \$3,594.00	11/10/2005	DELPHI CORPORATION (05-44481)
BOWMAN SUPPLY COMPANY 225 N IRWIN ST PO BOX 1404 DAYTON, OH 45401	1392	Secured: Priority: Administrative: Unsecured: \$1,450.92 Total: \$1,450.92	12/30/2005	DELPHI CORPORATION (05-44481)
BOWMAN SUPPLY COMPANY 225 N IRWIN ST PO BOX 1404 DAYTON, OH 45401	1397	Secured: Priority: Administrative: Unsecured: \$559.50 Total: \$559.50	12/30/2005	DELPHI CORPORATION (05-44481)
DAYTON METAL FINISHING 2221 ARBOR BLVD DAYTON, OH 45439	2294	Secured: Priority: Administrative: Unsecured: \$6,059.71 Total: \$6,059.71	03/20/2006	DELPHI CORPORATION (05-44481)
DAYTON PRECISION PUNCH INC 4900 WEBSTER ST DAYTON, OH 45414	8985	Secured: Priority: Administrative: Unsecured: \$5,974.50 Total: \$5,974.50	07/05/2006	DELPHI CORPORATION (05-44481)
DECO ENGINEERING INC 4850 COOLIDGE HWY ROYAL OAK, MI 48073	6292	Secured: Priority: Administrative: Unsecured: \$99,471.33 Total: \$99,471.33	05/18/2006	DELPHI CORPORATION (05-44481)
DEK INTERNATIONAL GMBH 2225 RINGWOOD AVE SAN JOSE, CA 95131	1021	Secured: Priority: Administrative: Unsecured: \$8.00 Total: \$8.00	12/09/2005	DELPHI CORPORATION (05-44481)
DEK INTERNATIONAL GMBH 2225 RINGWOOD AVE SAN JOSE, CA 95131	1020	Secured: Priority: Administrative: Unsecured: \$348.40 Total: \$348.40	12/05/2005	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
IRON MOUNTAIN INFORMATION MANAGEMENT INC IRON MOUNTAIN INC 745 ATLANTIC AVE 10TH FL BOSTON, MA 02111	683	Secured: \$935.80 Priority: Administrative: Unsecured: \$0.00 Total: \$935.80	11/17/2005	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
LEXISNEXIS A DIVISION OF REED ELSEVIER INC 9443 SPRINGBORO PIKE MIAMISBURG, OH 45342	2101	Secured: Priority: Administrative: Unsecured: \$21,000.00 Total: \$21,000.00	02/22/2006	DELPHI CORPORATION (05-44481)
NALCO COMPANY 1601 W DIEHL RD NAPERVILLE, IL 60563	1616	Secured: Priority: Administrative: Unsecured: \$1,549.94 Total: \$1,549.94	01/20/2006	DELPHI CORPORATION (05-44481)
ROCKFORD PRODUCTS CORPORATION 707 HARRISON AVE ROCKFORD, IL 61104	4015	Secured: Priority: Administrative: Unsecured: \$30,838.79 Total: \$30,838.79	05/01/2006	DELPHI CORPORATION (05-44481)
STONEHILL INSTITUTIONAL PARTNERS LP 885 THIRD AVE 30TH FL NEW YORK, NY 10022	12369	Secured: Priority: Administrative: Unsecured: \$115,348.56 Total: \$115,348.56	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TAYLOR WINFIELD CORPORATION PO BOX 500 BROOKFIELD, OH 44403-0500	12222	Secured: Priority: Administrative: Unsecured: \$48,416.80 Total: \$48,416.80	07/28/2006	DELPHI CORPORATION (05-44481)
TYCO ADHESIVES 25 FORGE PKWY FRANKLIN, MA 02038	1619	Secured: Priority: Administrative: Unsecured: \$121,059.11 Total: \$121,059.11	01/23/2006	DELPHI CORPORATION (05-44481)

Total: 15 \$456,615.36

EXHIBIT B-2 - UNTIMELY BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ORANGE COUNTY TAX COLLECTOR PO BOX 1438 SANTA ANA, CA 92702-1438	16548	Secured: Priority: Administrative: \$0.00 Unsecured: _____ Total: \$0.00	02/20/2007	DELPHI CORPORATION (05-44481)
STATE OF MARYLAND COMPTROLLER OF THE TREASURY RM 409 STATE OFFICE BLDG 301 W PRESTON ST BALTIMORE, MD 21201	16501	Secured: Priority: \$2,492.00 Administrative: Unsecured: \$48.00 Total: \$2,540.00	01/25/2007	DELPHI CORPORATION (05-44481)
Total:		2		\$2,540.00

EXHIBIT C - UNTIMELY TAX CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CITWOF TROW (// Y BIX BEA7 ER RD TROW5MI 9, /, 9)(3, 9	6o(o2	Scur dnm ydt dnl n \$3, 994.0o Ami s veal aPen Usecur dnm Tt al :n \$3, 994.0o	/ 2H(B// 4	DELy- I CORYORATION 8' ()999, 6V
CLARK COUNTWCOLLECTOR 9/ 6 CLAWST ARKADELy- IA5AR 46032	6o(00	Scur dnm ydt dnl n \$666(2.39 Ami s veal aPen Usecur dnm Tt al :n \$666(2.39	/ (H6B// 4	DELy- I AUTOMOTI7 E SWSTEMS LLC 8' ()99o9/ V
ST OSEy- COUNTWIN ST OSEy- COUNTWTREASURER 334 Y OEFFERSON BL7 D SOUT- BEND5IN 9oo/ 6	6o((6	Scur dnm ydt dnl n \$9202.09 Ami s veal aPen Usecur dnm Tt al :n \$9202.09	/ 3B2B// 4	DELy- I AUTOMOTI7 E SWSTEMS LLC 8' ()99o9/ V
Y ARREN CITWINCOME TAJ DEyT yO BOJ 32/ Y ARREN5O- 999, 3	6oo/ /	Scur dnm ydt dnl n \$62(5 6(./ / Ami s veal aPen Usecur dnm Tt al :n \$62(5 6(./ /	/ (H9B// 4	DELy- I CORYORATION 8' ()999, 6V

Total: 4 \$179,010.64

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 5501 Date Filed: 05/10/06 Docketed Total: \$594.67 Filing Creditor Name and Address ACME MILLS COMPANY 1750 S TELEGRAPH RD STE 304 BLOOMFIELD HILLS MI 48302</p>	<p>Claim Holder Name and Address ACME MILLS COMPANY 1750 S TELEGRAPH RD STE 304 BLOOMFIELD HILLS MI 48302</p> <p><u>Case Number*</u> 05-44547</p> <p><u>Secured</u> \$594.67</p> <p><u>Priority</u> \$594.67</p> <p><u>Unsecured</u> \$594.67</p>	<p>Modified Total \$594.67</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$594.67</p> <p><u>Priority</u> \$594.67</p> <p><u>Unsecured</u> \$594.67</p>
<p>Claim: 5117 Date Filed: 05/08/06 Docketed Total: \$3,990.00 Filing Creditor Name and Address ACTION TOOL AND MACH INC DOUGLAS LADEMAN 5976 FORD CT BRIGHTON MI 48116</p>	<p>Claim Holder Name and Address ACTION TOOL AND MACH INC DOUGLAS LADEMAN 5976 FORD CT BRIGHTON MI 48116</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$3,990.00</p> <p><u>Priority</u> \$3,990.00</p> <p><u>Unsecured</u> \$3,990.00</p>	<p>Modified Total \$3,990.00</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$3,990.00</p> <p><u>Priority</u> \$3,990.00</p> <p><u>Unsecured</u> \$3,990.00</p>
<p>Claim: 9050 Date Filed: 07/06/06 Docketed Total: \$177,673.57 Filing Creditor Name and Address ALKEN ZIEGLER INC ATTN NICHOLAS BAISE 33855 CAPITOL LIVONIA MI 48150</p>	<p>Claim Holder Name and Address ALKEN ZIEGLER INC ATTN NICHOLAS BAISE 33855 CAPITOL LIVONIA MI 48150</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$177,673.57</p> <p><u>Priority</u> \$177,673.57</p> <p><u>Unsecured</u> \$177,673.57</p>	<p>Modified Total \$39,244.23</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$39,244.23</p> <p><u>Priority</u> \$39,244.23</p> <p><u>Unsecured</u> \$39,244.23</p>
<p>Claim: 11431 Date Filed: 07/27/06 Docketed Total: \$1,130.81 Filing Creditor Name and Address AMERICAN LABELMARK CO PO BOX 46402 CHICAGO IL 60646-0402</p>	<p>Claim Holder Name and Address AMERICAN LABELMARK CO PO BOX 46402 CHICAGO IL 60646-0402</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$1,130.81</p> <p><u>Priority</u> \$1,130.81</p> <p><u>Unsecured</u> \$1,130.81</p>	<p>Modified Total \$804.75</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$804.75</p> <p><u>Priority</u> \$804.75</p> <p><u>Unsecured</u> \$804.75</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 1135 Date Filed: 12/13/05 Docketed Total: \$142,103.30 Filing Creditor Name and Address AMPHENOL TUCHEL ELECTRONICS 6900 HAGGERTY RD STE 200 CANTON MI 48187</p>	<p>Claim Holder Name and Address AMPHENOL TUCHEL ELECTRONICS 6900 HAGGERTY RD STE 200 CANTON MI 48187</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$142,103.30 \$142,103.30</p>	<p>Modified Total \$134,837.30</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$134,837.30 \$134,837.30</p>
<p>Claim: 11195 Date Filed: 07/26/06 Docketed Total: \$23,073.64 Filing Creditor Name and Address AMROC INVESTMENTS LLC AS ASSIGNEE OF BORDER STATES ELECTR ATTN DAVID S LEINWAND 535 MADISON AVE 15TH FL NEW YORK NY 10022</p>	<p>Claim Holder Name and Address AMROC INVESTMENTS LLC AS ASSIGNEE OF BORDER STATES ELECTR ATTN DAVID S LEINWAND 535 MADISON AVE 15TH FL NEW YORK NY 10022</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$23,073.64 \$23,073.64</p>	<p>Modified Total \$22,615.93</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$22,615.93 \$22,615.93</p>
<p>Claim: 11196 Date Filed: 07/26/06 Docketed Total: \$59,444.55 Filing Creditor Name and Address AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PRODUCTS INC EFT AS ASSIGNEE OF TOMPKINS PRODUCTS IN ATTN DAIV S LEINWAND 535 MADISON AVE 15TH FL NEW YORK NY 10022</p>	<p>Claim Holder Name and Address AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK NY 10022</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$59,444.55 \$59,444.55</p>	<p>Modified Total \$53,910.07</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$53,910.07 \$53,910.07</p>
<p>Claim: 5110 Date Filed: 05/08/06 Docketed Total: \$29,559.00 Filing Creditor Name and Address ANDERSEN ARTHUR LLP 33 W MONROE 18TH FLOOR CHICAGO IL 60603</p>	<p>Claim Holder Name and Address ANDERSEN ARTHUR LLP 33 W MONROE 18TH FLOOR CHICAGO IL 60603</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$29,559.00 \$29,559.00</p>	<p>Modified Total \$29,559.00</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$29,559.00 \$29,559.00</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 11795 Date Filed: 07/28/06 Docketed Total: \$178,793.00 Filing Creditor Name and Address ANXEBUSINESS CORP 2000 TOWN CTR STE 2050 SOUTHFIELD MI 48075</p>	<p>Claim Holder Name and Address ANXEBUSINESS CORP 2000 TOWN CTR STE 2050 SOUTHFIELD MI 48075</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$178,793.00</p> <p><u>Priority</u> \$178,793.00</p> <p><u>Unsecured</u> \$178,793.00</p>	<p>Modified Total \$153,895.15</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$153,895.15</p> <p><u>Priority</u> \$153,895.15</p> <p><u>Unsecured</u> \$153,895.15</p>
<p>Claim: 10634 Date Filed: 07/25/06 Docketed Total: \$729.76 Filing Creditor Name and Address APPLIED INDUSTRIAL TECHNOLOGIES CA LLC AND APPLIED INDUSTRIAL TECHNOLOGIES DIXIE INC BETH ARVAI ONE APPLIED PLAZA E 36TH ST & EUCLID AVE CLEVELAND OH 44115-5056</p>	<p>Claim Holder Name and Address APPLIED INDUSTRIAL TECHNOLOGIES CA LLC AND APPLIED INDUSTRIAL TECHNOLOGIES DIXIE INC BETH ARVAI ONE APPLIED PLAZA E 36TH ST & EUCLID AVE CLEVELAND OH 44115-5056</p> <p><u>Case Number*</u> 05-44507</p> <p><u>Secured</u> \$729.76</p> <p><u>Priority</u> \$729.76</p> <p><u>Unsecured</u> \$729.76</p>	<p>Modified Total \$729.76</p> <p><u>Case Number*</u> 05-44507</p> <p><u>Secured</u> \$729.76</p> <p><u>Priority</u> \$729.76</p> <p><u>Unsecured</u> \$729.76</p>
<p>Claim: 1650 Date Filed: 01/24/06 Docketed Total: \$257,596.00 Filing Creditor Name and Address APPLIED MATERIALS INC ATTN PAUL DELSON ESQ PO BOX 58039 3050 BOWERS AVE MS 2062 SANTA CLARA CA 95052-8039</p>	<p>Claim Holder Name and Address APPLIED MATERIALS INC ATTN PAUL DELSON ESQ PO BOX 58039 3050 BOWERS AVE MS 2062 SANTA CLARA CA 95052-8039</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$257,596.00</p> <p><u>Priority</u> \$257,596.00</p> <p><u>Unsecured</u> \$257,596.00</p>	<p>Modified Total \$257,596.00</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$257,596.00</p> <p><u>Priority</u> \$257,596.00</p> <p><u>Unsecured</u> \$257,596.00</p>
<p>Claim: 13825 Date Filed: 07/31/06 Docketed Total: \$330,238.12 Filing Creditor Name and Address ARNESSES ELECTRICOS AUTOMOTRICES S A DE C V ATTN DEBORAH M BUELL ONE LIBERTY PLZ NEW YORK NY 10006</p>	<p>Claim Holder Name and Address ARNESSES ELECTRICOS AUTOMOTRICES S A DE C V ATTN DEBORAH M BUELL CLEARY GOTTLIEB STEEN & HAMILTON LL ONE LIBERTY PLZ NEW YORK NY 10006</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$330,238.12</p> <p><u>Priority</u> \$330,238.12</p> <p><u>Unsecured</u> \$330,238.12</p>	<p>Modified Total \$330,238.12</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$330,238.12</p> <p><u>Priority</u> \$330,238.12</p> <p><u>Unsecured</u> \$330,238.12</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 6394 Date Filed: 05/19/06 Docketed Total: \$12,389.25 Filing Creditor Name and Address ASM CAPITAL AS ASSIGNEE FOR BETA LASERMIKE 7600 JERICHO TPKE STE 302 WOODBURY NY 11747</p>	<p>Claim Holder Name and Address ASM CAPITAL AS ASSIGNEE FOR BETA LASERMIKE 7600 JERICHO TPKE STE 302 WOODBURY NY 11747 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> Unsecured \$12,389.25 \$12,389.25</p>	<p>Modified Total \$9,106.97 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> Unsecured \$9,106.97 \$9,106.97</p>
<p>Claim: 4898 Date Filed: 05/05/06 Docketed Total: \$113,976.02 Filing Creditor Name and Address ATG PRECISION PRODUCTS LLC 7545 N HAGGERTY RD CANTON MI 48187</p>	<p>Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD NJ 07070 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> Unsecured \$113,976.02 \$113,976.02</p>	<p>Modified Total \$113,304.16 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> Unsecured \$113,304.16 \$113,304.16</p>
<p>Claim: 5572 Date Filed: 05/10/06 Docketed Total: \$10,267.92 Filing Creditor Name and Address BELTLINE ELECTRIC MOTOR REPAIR 520 TRINITY LN DECATUR AL 35601</p>	<p>Claim Holder Name and Address BELTLINE ELECTRIC MOTOR REPAIR 520 TRINITY LN DECATUR AL 35601 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> Unsecured \$10,267.92 \$10,267.92</p>	<p>Modified Total \$8,872.92 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> Unsecured \$8,872.92 \$8,872.92</p>
<p>Claim: 9653 Date Filed: 07/17/06 Docketed Total: \$177,062.67 Filing Creditor Name and Address BERKSHIRE INVESTMENTS LLC CHICAGO EXTRUDED METALS CO 1601 S 54TH AVE CICERO IL 60804</p>	<p>Claim Holder Name and Address BERKSHIRE INVESTMENTS LLC CHICAGO EXTRUDED METALS CO 1601 S 54TH AVE CICERO IL 60804 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> Unsecured \$177,062.67 \$177,062.67</p>	<p>Modified Total \$169,862.29 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> Unsecured \$169,862.29 \$169,862.29</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 16400 Date Filed: 10/31/06 Docketed Total: \$6,400.00 Filing Creditor Name and Address BOHL CRANE INC 534 W LASKEY RD TOLEDO OH 43612</p>	<p>Claim Holder Name and Address BOHL CRANE INC 534 W LASKEY RD TOLEDO OH 43612</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$6,400.00 \$6,400.00 \$6,400.00</p>	<p>Modified Total \$6,400.00</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$6,400.00 \$6,400.00 \$6,400.00</p>
<p>Claim: 1393 Date Filed: 12/30/05 Docketed Total: \$11,465.20 Filing Creditor Name and Address BOWMAN SUPPLY COMPANY 225 N IRWIN ST PO BOX 1404 DAYTON OH 45401</p>	<p>Claim Holder Name and Address BOWMAN SUPPLY COMPANY 225 N IRWIN ST PO BOX 1404 DAYTON OH 45401</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$11,465.20 \$11,465.20 \$11,465.20</p>	<p>Modified Total \$11,465.20</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$11,465.20 \$11,465.20 \$11,465.20</p>
<p>Claim: 1394 Date Filed: 12/30/05 Docketed Total: \$165.06 Filing Creditor Name and Address BOWMAN SUPPLY COMPANY 225 N IRWIN ST PO BOX 1404 DAYTON OH 45401</p>	<p>Claim Holder Name and Address BOWMAN SUPPLY COMPANY 225 N IRWIN ST PO BOX 1404 DAYTON OH 45401</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$165.06 \$165.06 \$165.06</p>	<p>Modified Total \$165.06</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$165.06 \$165.06 \$165.06</p>
<p>Claim: 1395 Date Filed: 12/30/05 Docketed Total: \$5,628.29 Filing Creditor Name and Address BOWMAN SUPPLY COMPANY 225 N IRWIN ST PO BOX 1404 DAYTON OH 45401</p>	<p>Claim Holder Name and Address BOWMAN SUPPLY COMPANY 225 N IRWIN ST PO BOX 1404 DAYTON OH 45401</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$5,628.29 \$5,628.29 \$5,628.29</p>	<p>Modified Total \$5,628.29</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$5,628.29 \$5,628.29 \$5,628.29</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 1396 Date Filed: 12/30/05 Docketed Total: \$477.47 Filing Creditor Name and Address BOWMAN SUPPLY COMPANY 225 N IRWIN ST PO BOX 1404 DAYTON OH 45401</p>	<p>Claim Holder Name and Address BOWMAN SUPPLY COMPANY 225 N IRWIN ST PO BOX 1404 DAYTON OH 45401</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$477.47</p>	<p><u>Modified Total</u> \$477.47</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$477.47</p>
<p>Claim: 11632 Date Filed: 07/27/06 Docketed Total: \$80,767.37 Filing Creditor Name and Address BRANSON ULTRASONICS CORP ATTN JOHN RICHERS 41 EAGLE RD DANBURY CT 06810</p>	<p>Claim Holder Name and Address BRANSON ULTRASONICS CORP ATTN JOHN RICHERS 41 EAGLE RD DANBURY CT 06810</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$80,767.37</p>	<p><u>Modified Total</u> \$26,411.10</p> <p><u>Case Number*</u> 05-44612 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$3,584.60 \$22,826.70 \$26,411.10</p>
<p>Claim: 16106 Date Filed: 08/09/06 Docketed Total: \$2,370.34 Filing Creditor Name and Address BRUBAKER AND ASSOCIATES INC PO BOX 412000 ST LOUIS MO 63141-2000</p>	<p>Claim Holder Name and Address BRUBAKER AND ASSOCIATES INC PO BOX 412000 ST LOUIS MO 63141-2000</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$2,370.34</p>	<p><u>Modified Total</u> \$2,370.34</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$2,370.34</p>
<p>Claim: 2249 Date Filed: 03/10/06 Docketed Total: \$71,960.60 Filing Creditor Name and Address C&E SALES INC C O SCOTT A LIBERMAN 1 S MAIN ST STE 1700 DAYTON OH 45402</p>	<p>Claim Holder Name and Address C&E SALES INC C O SCOTT A LIBERMAN 1 S MAIN ST STE 1700 DAYTON OH 45402</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$71,960.60</p>	<p><u>Modified Total</u> \$68,930.03</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$68,930.03</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 9387 Date Filed: 07/11/06 Docketed Total: \$71,792.35 Filing Creditor Name and Address CALVARY INDUSTRIES INC C O RICHARD L FERRELL TAFT STETTINIUS & HOLLISTER LLP 425 WALNUT ST STE 1800 CINCINNATI OH 45202</p>	<p>Claim Holder Name and Address CALVARY INDUSTRIES INC C O RICHARD L FERRELL TAFT STETTINIUS & HOLLISTER LLP 425 WALNUT ST STE 1800 CINCINNATI OH 45202</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$71,792.35 \$71,792.35</p>	<p>Modified Total</p> <p>\$59,826.96</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$59,826.96 \$59,826.96</p>
<p>Claim: 15942 Date Filed: 08/09/06 Docketed Total: \$3,392.30 Filing Creditor Name and Address CHEESEMAM 2200 STATE ROUTE 119 FT RECOVERY OH 45846</p>	<p>Claim Holder Name and Address CHEESEMAM 2200 STATE ROUTE 119 FT RECOVERY OH 45846</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u> \$3,392.30 \$3,392.30</p>	<p>Modified Total</p> <p>\$3,392.30</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$3,392.30 \$3,392.30</p>
<p>Claim: 7767 Date Filed: 06/09/06 Docketed Total: \$106,977.00 Filing Creditor Name and Address CIRQIT 100 SOUTH JEFFERSON RD 3RD FL WHIPPANY NJ 07981</p>	<p>Claim Holder Name and Address ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY NY 11797</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$106,977.00 \$106,977.00</p>	<p>Modified Total</p> <p>\$102,054.50</p> <p><u>Case Number*</u> 05-44612 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$6,769.56 \$95,284.94 \$102,054.50</p>
<p>Claim: 7624 Date Filed: 06/08/06 Docketed Total: \$22,307.18 Filing Creditor Name and Address CITY OF VANDALIA 333 JAMES E BOHANAN DR VANDALIA OH 45377</p>	<p>Claim Holder Name and Address CITY OF VANDALIA 333 JAMES E BOHANAN DR VANDALIA OH 45377</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$22,307.18 \$22,307.18</p>	<p>Modified Total</p> <p>\$22,307.18</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$22,307.18 \$22,307.18</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 2339 Date Filed: 03/20/06 Docketed Total: \$63,642.38 Filing Creditor Name and Address CONESTOGA ROVERS & ASSOCIATES INC 2055 NIAGARA FALLS BLVD STE 3 NIAGARA FALLS NY 14304</p>	<p>Claim Holder Name and Address CONESTOGA ROVERS & ASSOCIATES INC 2055 NIAGARA FALLS BLVD STE 3 NIAGARA FALLS NY 14304 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$63,642.38 \$63,642.38</p>	<p>Modified Total \$56,221.90 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$56,221.90 \$56,221.90</p>
<p>Claim: 7507 Date Filed: 06/05/06 Docketed Total: \$12,274.00 Filing Creditor Name and Address CONTROL GAGING INC EFT ADDRESS FROM CSIDS 8 95 5200 VENTURE DR ANN ARBOR MI 48108-9561</p>	<p>Claim Holder Name and Address CONTROL GAGING INC EFT ADDRESS FROM CSIDS 8 95 5200 VENTURE DR ANN ARBOR MI 48108-9561 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$12,274.00 \$12,274.00</p>	<p>Modified Total \$12,274.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$12,274.00 \$12,274.00</p>
<p>Claim: 4163 Date Filed: 05/01/06 Docketed Total: \$11,353.00 Filing Creditor Name and Address CORROSION FLUID PRODUCTS CORP 24450 INDOPLEX CIRCLE FARMINGTON HILLS MI 48335-2526</p>	<p>Claim Holder Name and Address CORROSION FLUID PRODUCTS CORP 24450 INDOPLEX CIRCLE FARMINGTON HILLS MI 48335-2526 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$11,353.00 \$11,353.00</p>	<p>Modified Total \$11,353.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$11,353.00 \$11,353.00</p>
<p>Claim: 14179 Date Filed: 07/31/06 Docketed Total: \$263,559.79 Filing Creditor Name and Address COVINGTON & BURLING SUSAN POWER JOHNSTON 1330 AVENUE OF THE AMERICAS NEW YORK NY 10019</p>	<p>Claim Holder Name and Address COVINGTON & BURLING SUSAN POWER JOHNSTON 1330 AVENUE OF THE AMERICAS NEW YORK NY 10019 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$263,559.79 \$263,559.79</p>	<p>Modified Total \$263,559.79 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$263,559.79 \$263,559.79</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 1936 Date Filed: 02/09/06 Docketed Total: \$71,393.25 Filing Creditor Name and Address CREATIVE FOAM CORPORATION 300 N ALLOY DR FENTON MI 48430</p>	<p>Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 111 S MAIN ST STE C11 PO BOX 9095 BRECKENRIDGE CO 80424</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$71,393.25 \$71,393.25</p>	<p>Modified Total \$69,868.25</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$69,868.25 \$69,868.25</p>
<p>Claim: 10190 Date Filed: 07/21/06 Docketed Total: \$54,256.58 Filing Creditor Name and Address D A INC 101 QUALITY CT CHARLESTOWN IN 47111-114</p>	<p>Claim Holder Name and Address D A INC 101 QUALITY CT CHARLESTOWN IN 47111-114</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$54,256.58 \$54,256.58</p>	<p>Modified Total \$54,256.58</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$54,256.58 \$54,256.58</p>
<p>Claim: 8984 Date Filed: 07/05/06 Docketed Total: \$7,329.10 Filing Creditor Name and Address DAYTON PRECISION PUNCH INC 4900 N WEBSTER ST DAYTON OH 45414</p>	<p>Claim Holder Name and Address DAYTON PRECISION PUNCH INC 4900 N WEBSTER ST DAYTON OH 45414</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$7,329.10 \$7,329.10</p>	<p>Modified Total \$7,098.10</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$7,098.10 \$7,098.10</p>
<p>Claim: 1018 Date Filed: 12/05/05 Docketed Total: \$103.24 Filing Creditor Name and Address DEK INTERNATIONAL GMBH ATTN RAJ LAKHOTIA 2225 RINGWOOD AVE SAN JOSE CA 95131</p>	<p>Claim Holder Name and Address DEK INTERNATIONAL GMBH ATTN RAJ LAKHOTIA 2225 RINGWOOD AVE SAN JOSE CA 95131</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$103.24 \$103.24</p>	<p>Modified Total \$103.24</p> <p><u>Case Number*</u> 05-44567</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$103.24 \$103.24</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 1019 Date Filed: 12/05/05 Docketed Total: \$740.57 Filing Creditor Name and Address DEK INTERNATIONAL GMBH ATTN RAJ LAKHOTIA 2225 RINGWOOD AVE SAN JOSE CA 95131</p>	<p>Claim Holder Name and Address DEK INTERNATIONAL GMBH ATTN RAJ LAKHOTIA 2225 RINGWOOD AVE SAN JOSE CA 95131</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$740.57</p>	<p>Modified Total \$740.57</p> <p><u>Case Number*</u> 05-44567</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$740.57</p>
<p>Claim: 7343 Date Filed: 06/02/06 Docketed Total: \$59,296.80 Filing Creditor Name and Address DOW CORNING CORP ATTN TAMMY GROVE CO1222 2200 W SALZBURG RD MIDLAND MI 48686</p>	<p>Claim Holder Name and Address DOW CORNING CORP ATTN TAMMY GROVE CO1222 2200 W SALZBURG RD MIDLAND MI 48686</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$59,296.80</p>	<p>Modified Total \$57,946.80</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$57,946.80</p>
<p>Claim: 7341 Date Filed: 06/02/06 Docketed Total: \$34,468.09 Filing Creditor Name and Address DOW CORNING CORPORATION ATTN TAMMY GROVE CO1222 2200 W SALZBURG RD MIDLAND MI 48686</p>	<p>Claim Holder Name and Address DOW CORNING CORPORATION ATTN TAMMY GROVE CO1222 2200 W SALZBURG RD MIDLAND MI 48686</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$34,468.09</p>	<p>Modified Total \$34,320.46</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$34,320.46</p>
<p>Claim: 11936 Date Filed: 07/28/06 Docketed Total: \$304,267.04 Filing Creditor Name and Address DOWTY ORINGS NORTH AMERICA EFT AKA DOWTY POLYMERS INC PO BOX 905665 CHARLOTTE NC 28290-5665</p>	<p>Claim Holder Name and Address DOWTY ORINGS NORTH AMERICA EFT AKA DOWTY POLYMERS INC PO BOX 905665 CHARLOTTE NC 28290-5665</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$304,267.04</p>	<p>Modified Total \$265,906.08</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$265,906.08</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 2039 Date Filed: 02/16/06 Docketed Total: \$432,071.89 Filing Creditor Name and Address DUNCAN EQUIPMENT CO 3450 S MACARTHUR BLVD OKLAHOMA CITY OK 73179-7638</p>	<p>Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK NJ 07601</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u></p> <p>Unsecured \$432,071.89 \$432,071.89</p>	<p>Modified Total \$432,071.89</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u></p> <p>Unsecured \$432,071.89 \$432,071.89</p>
<p>Claim: 8376 Date Filed: 06/22/06 Docketed Total: \$131,187.07 Filing Creditor Name and Address DYNACAST CANADA INC C O JASON W HARBOUR ESQ HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND VA 23219</p>	<p>Claim Holder Name and Address DYNACAST CANADA INC C O JASON W HARBOUR ESQ HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND VA 23219</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u></p> <p>Unsecured \$127,965.58 \$127,965.58</p>	<p>Modified Total \$119,048.56</p> <p><u>Case Number*</u> 05-44567 05-44640</p> <p><u>Secured</u> <u>Priority</u></p> <p>Unsecured \$3,800.56 \$115,248.56 \$119,048.56</p>
<p>Claim: 16167 Date Filed: 08/09/06 Docketed Total: \$4,901.89 Filing Creditor Name and Address ECORSE MACHINERY SLS & RBLDRS 75 SOUTHFIELD ECORSE MI 48229-143</p>	<p>Claim Holder Name and Address ECORSE MACHINERY SLS & RBLDRS 75 SOUTHFIELD ECORSE MI 48229-143</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u></p> <p>Unsecured \$4,901.89 \$4,901.89</p>	<p>Modified Total \$2,694.50</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u></p> <p>Unsecured \$2,694.50 \$2,694.50</p>
<p>Claim: 11238 Date Filed: 07/26/06 Docketed Total: \$14,694.47 Filing Creditor Name and Address ELSTON RICHARDS INC ELSTON RICHARDS STORAGE CO 3701 PATTERSON AVE SE GRAND RAPIDS MI 49512</p>	<p>Claim Holder Name and Address ELSTON RICHARDS INC ELSTON RICHARDS STORAGE CO 3701 PATTERSON AVE SE GRAND RAPIDS MI 49512</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u></p> <p>Unsecured \$14,694.47 \$14,694.47</p>	<p>Modified Total \$14,586.86</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u></p> <p>Unsecured \$14,586.86 \$14,586.86</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 1257 Date Filed: 12/23/05 Docketed Total: \$6,768.18 Filing Creditor Name and Address ENGEL CANADA INC 545 ELMIRA RD GUELPH ON N1K1C2 CANADA</p>	<p>Claim Holder Name and Address ENGEL CANADA INC 545 ELMIRA RD GUELPH ON N1K1C2 CANADA</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$6,768.18</p> <p><u>Modified Total</u> \$6,768.18</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$860.00</p> <p><u>Modified Total</u> \$860.00</p>
<p>Claim: 16444 Date Filed: 12/05/06 Docketed Total: \$0.00 Filing Creditor Name and Address EXPORT DEVELOPMENT CANADA EDC 151 O CONNOR ST 18TH FL OTTAWA ON K1A 1K3 CANADA</p>	<p>Claim Holder Name and Address EXPORT DEVELOPMENT CANADA EDC 151 O CONNOR ST 18TH FL OTTAWA ON K1A 1K3 CANADA</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$0.00</p> <p><u>Modified Total</u> \$24,171.24</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$24,171.24</p> <p><u>Modified Total</u> \$24,171.24</p>
<p>Claim: 6024 Date Filed: 05/16/06 Docketed Total: \$7,269.05 Filing Creditor Name and Address FAUBER FREIGHTWAYS INC 322 KALORAMA ST STAUNTON VA 24401</p>	<p>Claim Holder Name and Address FAUBER FREIGHTWAYS INC 322 KALORAMA ST STAUNTON VA 24401</p> <p><u>Case Number*</u> 05-44482</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$7,269.05</p> <p><u>Modified Total</u> \$7,269.05</p>	<p><u>Case Number*</u> 05-44482</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$5,298.94</p> <p><u>Modified Total</u> \$5,298.94</p>
<p>Claim: 9051 Date Filed: 07/06/06 Docketed Total: \$539.62 Filing Creditor Name and Address FEDEX KINKOS CUSTOMER ADMINISTRATIVE SERVICES PO BOX 262682 PLANO TX 75026-2682</p>	<p>Claim Holder Name and Address FEDEX KINKOS CUSTOMER ADMINISTRATIVE SERVICES PO BOX 262682 PLANO TX 75026-2682</p> <p><u>Case Number*</u> 05-47474</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$539.62</p> <p><u>Modified Total</u> \$539.62</p>	<p><u>Case Number*</u> 05-47474</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$358.12</p> <p><u>Modified Total</u> \$358.12</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 10240 Date Filed: 07/21/06 Docketed Total: \$1,659.02 Filing Creditor Name and Address GE BETZ CANADA ATTN JOE HALSTEAD 4636 SOMERTON RD TREVOSSE PA 19053-6783</p>	<p>Claim Holder Name and Address GE BETZ CANADA ATTN JOE HALSTEAD 4636 SOMERTON RD TREVOSSE PA 19053-6783</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$1,659.02 \$1,659.02</p>	<p>Modified Total \$1,350.00</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$1,350.00 \$1,350.00</p>
<p>Claim: 10417 Date Filed: 07/24/06 Docketed Total: \$156,408.67 Filing Creditor Name and Address GE BETZ INC 4636 SOMERTON RD TREVOSSE PA 19053</p>	<p>Claim Holder Name and Address GE BETZ INC 4636 SOMERTON RD TREVOSSE PA 19053</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$156,408.67 \$156,408.67</p>	<p>Modified Total \$75,775.47</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$75,775.47 \$75,775.47</p>
<p>Claim: 2022 Date Filed: 02/14/06 Docketed Total: \$4,031.99 Filing Creditor Name and Address GRAYBAR ELECTRIC CO INC PO BOX 14368 WEST ALLIS WI 53214</p>	<p>Claim Holder Name and Address GRAYBAR ELECTRIC CO INC PO BOX 14368 WEST ALLIS WI 53214</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$4,031.99 \$4,031.99</p>	<p>Modified Total \$4,031.99</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$4,031.99 \$4,031.99</p>
<p>Claim: 7562 Date Filed: 06/06/06 Docketed Total: \$136,961.01 Filing Creditor Name and Address HELLA FAHRZEUGKOMPONENTEN GMBH MR GERD GUENTHER DORTMUNDER STR 5 BREMEN 28199 GERMANY</p>	<p>Claim Holder Name and Address HELLA FAHRZEUGKOMPONENTEN GMBH MR GERD GUENTHER DORTMUNDER STR 5 BREMEN 28199 GERMANY</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$136,961.01 \$136,961.01</p>	<p>Modified Total \$107,909.88</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$107,909.88 \$107,909.88</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 9012 Date Filed: 07/05/06 Docketed Total: \$17,885.47 Filing Creditor Name and Address HELLA INC PO BOX 2665 PEACHTREE GA 30269</p>	<p>Claim Holder Name and Address HELLA INC PO BOX 2665 PEACHTREE GA 30269 <u>Case Number*</u> 05-44612 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$17,885.47 \$17,885.47</p>	<p>Modified Total \$8,304.72 <u>Case Number*</u> 05-44612 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$8,304.72 \$8,304.72</p>
<p>Claim: 9018 Date Filed: 07/05/06 Docketed Total: \$49,357.60 Filing Creditor Name and Address HELLA INC 201 KELLY DR PEACHTREE CITY GA 30214-114</p>	<p>Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK NJ 07601 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$49,357.60 \$49,357.60</p>	<p>Modified Total \$49,357.60 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$49,357.60 \$49,357.60</p>
<p>Claim: 1739 Date Filed: 01/31/06 Docketed Total: \$12,893.76 Filing Creditor Name and Address HELLA INNENLEUCHTEN SYSTEME GMBH MRS MELANIE RENNER MAIENBUHLSTRASSE 7 WEMBACH 79677 GERMANY</p>	<p>Claim Holder Name and Address HELLA INNENLEUCHTEN SYSTEME GMBH MRS MELANIE RENNER MAIENBUHLSTRASSE 7 WEMBACH 79677 GERMANY <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$12,893.76 \$12,893.76</p>	<p>Modified Total \$12,893.76 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$12,893.76 \$12,893.76</p>
<p>Claim: 1537 Date Filed: 01/13/06 Docketed Total: \$64,733.76 Filing Creditor Name and Address HELLA KGAA HUECK & CO MR BERNHARD LICHTENAUER RIXBECKER STR 75 LIPPSTRADT 59552 GERMANY</p>	<p>Claim Holder Name and Address HELLA KGAA HUECK & CO MR BERNHARD LICHTENAUER RIXBECKER STR 75 LIPPSTRADT 59552 GERMANY <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$64,733.76 \$64,733.76</p>	<p>Modified Total \$59,754.24 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$59,754.24 \$59,754.24</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 4584 Date Filed: 05/04/06 Docketed Total: \$2,307.10 Filing Creditor Name and Address HELM INSTRUMENT CO INC 361 W DUSSEL DR MAUMEE OH 43537</p>	<p>Claim Holder Name and Address HELM INSTRUMENT CO INC 361 W DUSSEL DR MAUMEE OH 43537</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,307.10 \$2,307.10 \$2,307.10</p>	<p>Modified Total \$260.00</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$260.00 \$260.00 \$260.00</p>
<p>Claim: 15964 Date Filed: 08/01/06 Docketed Total: \$38,367.34 Filing Creditor Name and Address HERITAGE INTERACTIVE SERVICES LLC MATTHEW M PRICE 10 W MARKET ST INDIANAPOLIS IN 46204</p>	<p>Claim Holder Name and Address HERITAGE INTERACTIVE SERVICES LLC MATTHEW M PRICE 10 W MARKET ST INDIANAPOLIS IN 46204</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$38,367.34 \$38,367.34 \$38,367.34</p>	<p>Modified Total \$36,951.86</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$36,951.86 \$36,951.86 \$36,951.86</p>
<p>Claim: 5566 Date Filed: 05/10/06 Docketed Total: \$517.25 Filing Creditor Name and Address HOBART CORP A DIVISION OF ITW FORD EQUIPMENT GR ATTN ANITA CLUTTER 701 S RIDGE AVE TROY OH 45374-0001</p>	<p>Claim Holder Name and Address HOBART CORP A DIVISION OF ITW FORD EQUIPMENT GR ATTN ANITA CLUTTER 701 S RIDGE AVE TROY OH 45374-0001</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$517.25 \$517.25 \$517.25</p>	<p>Modified Total \$517.25</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$517.25 \$517.25 \$517.25</p>
<p>Claim: 4948 Date Filed: 05/05/06 Docketed Total: \$32,826.02 Filing Creditor Name and Address HOLT COMPANY OF OHIO INC OHIO CAT 3993 E ROYALTON RD BROADVIEW HTS OH 44147</p>	<p>Claim Holder Name and Address HOLT COMPANY OF OHIO INC OHIO CAT 3993 E ROYALTON RD BROADVIEW HTS OH 44147</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$32,826.02 \$32,826.02 \$32,826.02</p>	<p>Modified Total \$32,826.02</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$32,826.02 \$32,826.02 \$32,826.02</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 6087 Date Filed: 05/16/06 Docketed Total: \$7,337.30 Filing Creditor Name and Address HOVER DAVIS INC 100 PARAGON DR ROCHESTER NY 14624</p>	<p>Claim Holder Name and Address HOVER DAVIS INC 100 PARAGON DR ROCHESTER NY 14624</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$7,337.30 \$7,337.30</p>	<p>Modified Total \$7,337.30</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$7,337.30 \$7,337.30</p>
<p>Claim: 2041 Date Filed: 02/16/06 Docketed Total: \$52,428.91 Filing Creditor Name and Address HUSKY INJECTION MOLDING SYSTEMS 55 AMHERST VILLA RD BUFFALO NY 14225-1432</p>	<p>Claim Holder Name and Address HUSKY INJECTION MOLDING SYSTEMS 55 AMHERST VILLA RD BUFFALO NY 14225-1432</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$52,428.91 \$52,428.91</p>	<p>Modified Total \$40,505.07</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$40,505.07 \$40,505.07</p>
<p>Claim: 660 Date Filed: 11/18/05 Docketed Total: \$300,000.00 Filing Creditor Name and Address HYUNDAI LCD AMERICA AKA HYUNDAI DISPLAY TECHNOLOGY 3101 N FIRST ST SAN JOSE CA 95134</p>	<p>Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD NJ 07070</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$300,000.00 \$300,000.00</p>	<p>Modified Total \$236,962.75</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$236,962.75 \$236,962.75</p>
<p>Claim: 6927 Date Filed: 05/26/06 Docketed Total: \$723.66 Filing Creditor Name and Address IBT INC PO BOX 2982 SHAWNEE MISSION KS 66201</p>	<p>Claim Holder Name and Address IBT INC PO BOX 2982 SHAWNEE MISSION KS 66201</p> <p><u>Case Number*</u> 05-44482</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$723.66 \$723.66</p>	<p>Modified Total \$356.63</p> <p><u>Case Number*</u> 05-44482</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$356.63 \$356.63</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 6285 Date Filed: 05/18/06 Docketed Total: \$139,466.95 Filing Creditor Name and Address IFCO SYSTEMS NA ATTN CHRIS TIESMAN 6829 FLINTLOCK RD HOUSTON TX 77040</p>	<p>Claim Holder Name and Address IFCO SYSTEMS NA ATTN CHRIS TIESMAN 6829 FLINTLOCK RD HOUSTON TX 77040</p> <p><u>Case Number*</u> 05-44640 <u>Secured</u></p> <p><u>Priority</u> <u>Unsecured</u> \$139,466.95 \$139,466.95</p>	<p><u>Case Number*</u> 05-44640 <u>Secured</u></p> <p><u>Priority</u> <u>Unsecured</u> \$123,393.30 \$123,393.30</p> <p>Modified Total \$123,393.30</p>
<p>Claim: 1660 Date Filed: 01/24/06 Docketed Total: \$291,924.71 Filing Creditor Name and Address IKON FINANCIAL SERVICES BANKRUPTCY ADMINISTRATION PO BOX 13708 MACON GA 31208</p>	<p>Claim Holder Name and Address IKON FINANCIAL SERVICES BANKRUPTCY ADMINISTRATION PO BOX 13708 MACON GA 31208</p> <p><u>Case Number*</u> 05-44481 <u>Secured</u></p> <p><u>Priority</u> <u>Unsecured</u> \$291,924.71 \$291,924.71</p>	<p><u>Case Number*</u> 05-44640 <u>Secured</u></p> <p><u>Priority</u> <u>Unsecured</u> \$5,306.51 \$5,306.51</p> <p>Modified Total \$5,306.51</p>
<p>Claim: 2 Date Filed: 10/12/05 Docketed Total: \$70,507.34 Filing Creditor Name and Address ITW THIELEX TERRI WHITE 95 COMMERCE DR SOMERSET NJ 08873</p>	<p>Claim Holder Name and Address ITW THIELEX TERRI WHITE 95 COMMERCE DR SOMERSET NJ 08873</p> <p><u>Case Number*</u> 05-44481 <u>Secured</u> \$70,507.34 \$70,507.34</p> <p><u>Priority</u> <u>Unsecured</u> \$70,507.34</p>	<p><u>Case Number*</u> 05-44640 <u>Secured</u></p> <p><u>Priority</u> <u>Unsecured</u> \$63,612.57 \$63,612.57</p> <p>Modified Total \$63,612.57</p>
<p>Claim: 8010 Date Filed: 06/15/06 Docketed Total: \$48,416.72 Filing Creditor Name and Address JAMESTOWN PLASTICS INC 8806 HIGHLAND AVE BROCTON NY 14716</p>	<p>Claim Holder Name and Address JAMESTOWN PLASTICS INC 8806 HIGHLAND AVE BROCTON NY 14716</p> <p><u>Case Number*</u> 05-44481 <u>Secured</u></p> <p><u>Priority</u> <u>Unsecured</u> \$48,416.72 \$48,416.72</p>	<p><u>Case Number*</u> 05-44640 <u>Secured</u></p> <p><u>Priority</u> <u>Unsecured</u> \$44,188.45 \$44,188.45</p> <p>Modified Total \$44,188.45</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 1637 Date Filed: 01/25/06 Docketed Total: \$177,081.16 Filing Creditor Name and Address JASCO TOOLS INC ATTN DIANE SIMON CFO 1390 MOUNT READ BLVD ROCHESTER NY 14606</p>	<p>Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD NJ 07070 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$177,081.16 \$177,081.16</p>	<p>Modified Total \$159,771.16 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$159,771.16 \$159,771.16</p>
<p>Claim: 4446 Date Filed: 05/02/06 Docketed Total: \$27,790.40 Filing Creditor Name and Address KADDIS MANUFACTURING CORPORATION KIMBERLY SICKLES 1100 BEACHAN RD PO BOX 92985 ROCHESTER NY 14692</p>	<p>Claim Holder Name and Address KADDIS MANUFACTURING CORPORATION KIMBERLY SICKLES 1100 BEACHAN RD PO BOX 92985 ROCHESTER NY 14692 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$27,790.40 \$27,790.40</p>	<p>Modified Total \$26,411.27 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$26,411.27 \$26,411.27</p>
<p>Claim: 3329 Date Filed: 04/28/06 Docketed Total: \$39,078.76 Filing Creditor Name and Address KENTUCKY AIR TOOL JIM OR RICKY 3600 CHAMBERLAIN LN STE 616 LOUISVILLE KY 40241</p>	<p>Claim Holder Name and Address KENTUCKY AIR TOOL JIM OR RICKY 3600 CHAMBERLAIN LN STE 616 LOUISVILLE KY 40241 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$39,078.76 \$39,078.76</p>	<p>Modified Total \$37,155.47 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$37,155.47 \$37,155.47</p>
<p>Claim: 4670 Date Filed: 05/04/06 Docketed Total: \$75.50 Filing Creditor Name and Address KLAPEC TRUCKING CO INC PO BOX 1278 OIL CITY PA 16301</p>	<p>Claim Holder Name and Address KLAPEC TRUCKING CO INC PO BOX 1278 OIL CITY PA 16301 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 \$75.50 \$75.50</p>	<p>Modified Total \$75.50 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$75.50 \$75.50</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1987 Date Filed: 02/14/06 Docketed Total: \$249,500.00 Filing Creditor Name and Address KOKUSAI INC 8102 WOODLAND DR INDIANAPOLIS IN 46278	Claim Holder Name and Address KOKUSAI INC 8102 WOODLAND DR INDIANAPOLIS IN 46278 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$249,500.00 \$249,500.00	 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$200,350.00 \$200,350.00 Modified Total \$200,350.00
Claim: 2150 Date Filed: 02/28/06 Docketed Total: \$10,884.57 Filing Creditor Name and Address KOM LAMB INC 355 COMMERCE DR AMHERST NY 14228	Claim Holder Name and Address KOM LAMB INC 355 COMMERCE DR AMHERST NY 14228 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$10,884.57 \$10,884.57	 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$9,307.57 \$9,307.57 Modified Total \$9,307.57
Claim: 4273 Date Filed: 05/01/06 Docketed Total: \$14,681.25 Filing Creditor Name and Address KOYO MACHINERY USA INC 14878 GALLEON CT PLYMOUTH MI 48170	Claim Holder Name and Address KOYO MACHINERY USA INC 14878 GALLEON CT PLYMOUTH MI 48170 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$14,681.25 \$14,681.25	 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$5,431.25 \$5,431.25 Modified Total \$5,431.25
Claim: 2145 Date Filed: 02/28/06 Docketed Total: \$407,503.38 Filing Creditor Name and Address KULICKE AND SOFFA INDUSTRIES INC ROBERT F AMWEG 1005 VIRGINIA DR FORT WASHINGTON PA 19034	Claim Holder Name and Address ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK NY 10018 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$407,503.38 \$407,503.38	 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$179,076.42 \$179,076.42 Modified Total \$179,076.42

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 15926 Date Filed: 07/26/06 Docketed Total: \$404,986.61 Filing Creditor Name and Address M A COM INC GEORGE D NAGLE JR CREDIT MGR PO BOX 3608 MS38 26 HARRISBURG PA 17105	Claim Holder Name and Address M A COM INC GEORGE D NAGLE JR CREDIT MGR PO BOX 3608 MS38 26 HARRISBURG PA 17105 Case Number* 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$404,986.61 \$404,986.61	Modified Total \$270,821.26 Case Number* 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$270,821.26 \$270,821.26
Claim: 11540 Date Filed: 07/27/06 Docketed Total: \$36,848.11 Filing Creditor Name and Address MC ALPIN INDUSTRIES INC 255 HOLLENBECK ST ROCHESTER NY 14621	Claim Holder Name and Address MC ALPIN INDUSTRIES INC 255 HOLLENBECK ST ROCHESTER NY 14621 Case Number* 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$36,848.11 \$36,848.11	Modified Total \$27,156.01 Case Number* 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$27,156.01 \$27,156.01
Claim: 2709 Date Filed: 04/05/06 Docketed Total: \$33,544.10 Filing Creditor Name and Address METAL POWDER PRODUCTS COMPANY STEVEN KAHN DIRECTOR OF PURCHASING 17005 A WESTFIELD PARK RD WESTFIELD IN 46074-9373	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK NJ 07601 Case Number* 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$33,544.10 \$33,544.10	Modified Total \$33,544.10 Case Number* 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$33,544.10 \$33,544.10
Claim: 15333 Date Filed: 07/31/06 Docketed Total: \$34,323.80 Filing Creditor Name and Address MILLER TOOL & DIE CO LYNN M BRIMER STROBL & SHARP PC 300 E LONG LAKE RD STE 200 BLOOMFIELD HILLS MI 48304	Claim Holder Name and Address MILLER TOOL & DIE CO LYNN M BRIMER STROBL & SHARP PC 300 E LONG LAKE RD STE 200 BLOOMFIELD HILLS MI 48304 Case Number* 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$34,323.80 \$34,323.80	Modified Total \$27,103.80 Case Number* 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$27,103.80 \$27,103.80

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 3873 Date Filed: 05/01/06 Docketed Total: \$1,491.09 Filing Creditor Name and Address MOSIER AUTOMATION KOK STEVE COOPER 9851 PK DAVIS RD INDIANAPOLIS IN 46235</p>	<p>Claim Holder Name and Address MOSIER AUTOMATION KOK STEVE COOPER 9851 PK DAVIS RD INDIANAPOLIS IN 46235</p> <p>Case Number* 05-44481 <u>Secured</u> <u>Priority</u> Docketed Total \$1,491.09</p> <p>Unsecured \$1,491.09</p>	<p>Modified Total \$919.48</p> <p>Case Number* 05-44640 <u>Secured</u> <u>Priority</u> Modified Total \$919.48</p> <p>Unsecured \$919.48</p>
<p>Claim: 2643 Date Filed: 04/13/06 Docketed Total: \$12,800.00 Filing Creditor Name and Address NAGEL & SHIPPERS PRODUCTS & SIERRA LIQUIDITY FUND 2699 WHITE ROAD STE 255 IRVINE CA 92614</p>	<p>Claim Holder Name and Address NAGEL & SHIPPERS PRODUCTS & SIERRA LIQUIDITY FUND SIERRA LIQUIDITY FUND 2699 WHITE ROAD STE 255 IRVINE CA 92614</p> <p>Case Number* 05-44481 <u>Secured</u> <u>Priority</u> Docketed Total \$12,800.00</p> <p>Unsecured \$12,800.00</p>	<p>Modified Total \$12,800.00</p> <p>Case Number* 05-44640 <u>Secured</u> <u>Priority</u> Modified Total \$12,800.00</p> <p>Unsecured \$12,800.00</p>
<p>Claim: 2735 Date Filed: 04/24/06 Docketed Total: \$3,702.30 Filing Creditor Name and Address NEW ENGLAND ELECTRIC WIRE & SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE CA 92614</p>	<p>Claim Holder Name and Address NEW ENGLAND ELECTRIC WIRE & SIERRA LIQUIDITY FUND SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE CA 92614</p> <p>Case Number* 05-44481 <u>Secured</u> <u>Priority</u> Docketed Total \$3,702.30</p> <p>Unsecured \$3,702.30</p>	<p>Modified Total \$2,816.47</p> <p>Case Number* 05-44640 <u>Secured</u> <u>Priority</u> Modified Total \$2,816.47</p> <p>Unsecured \$2,816.47</p>
<p>Claim: 2097 Date Filed: 02/22/06 Docketed Total: \$154,620.81 Filing Creditor Name and Address NOVELLUS SYSTEMS INC ATTN PHYLLIS MILLER 4000 N 1ST ST SAN JOSE CA 95134</p>	<p>Claim Holder Name and Address STONEHILL INSTITUTIONAL PARTNERS LP CO STONEHILL CAPITAL MANAGEMENT 885 THIRD AVE 30TH FL NEW YORK NY 10022</p> <p>Case Number* 05-44640 <u>Secured</u> <u>Priority</u> Docketed Total \$154,620.81</p> <p>Unsecured \$154,620.81</p>	<p>Modified Total \$73,558.50</p> <p>Case Number* 05-44640 <u>Secured</u> <u>Priority</u> Modified Total \$73,558.50</p> <p>Unsecured \$73,558.50</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 16348 Date Filed: 10/03/06 Docketed Total: \$183,291.76 Filing Creditor Name and Address PARKER HANNIFIN CORPORATION 6035 PARKLAND BLVD CLEVELAND OH 44124	Claim Holder Name and Address PARKER HANNIFIN CORPORATION 6035 PARKLAND BLVD CLEVELAND OH 44124 <u>Case Number*</u> <u>Secured</u> 05-44640 <u>Priority</u> \$183,291.76	Modified Total \$181,363.52 <u>Case Number*</u> <u>Secured</u> 05-44640 <u>Priority</u> \$181,363.52
Claim: 3302 Date Filed: 04/28/06 Docketed Total: \$11,133.32 Filing Creditor Name and Address PHOENIX PASSIVE COMPONENTS INC 508 TWILIGHT TRAIL STE 204 RICHARDSON TX 75080	Claim Holder Name and Address MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK KS 66202 <u>Case Number*</u> <u>Secured</u> 05-44640 <u>Priority</u> \$11,133.32	Modified Total \$8,108.51 <u>Case Number*</u> <u>Secured</u> 05-44640 <u>Priority</u> \$8,108.51
Claim: 12440 Date Filed: 07/28/06 Docketed Total: \$24,423.64 Filing Creditor Name and Address PLAINFIELD STAMPING TEXAS INC PO BOX 265 PLAINFIELD IL 60544	Claim Holder Name and Address PLAINFIELD STAMPING TEXAS INC PO BOX 265 PLAINFIELD IL 60544 <u>Case Number*</u> <u>Secured</u> 05-44481 <u>Priority</u> \$24,423.64	Modified Total \$19,804.00 <u>Case Number*</u> <u>Secured</u> 05-44640 <u>Priority</u> \$19,804.00
Claim: 10494 Date Filed: 07/24/06 Docketed Total: \$198,263.50 Filing Creditor Name and Address SAFETY COMPONENTS FABRIC EFT TECHNOLOGIES INC 30 EMERY ST GREENVILLE SC 29605	Claim Holder Name and Address LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FL NEW YORK NY 10019 <u>Case Number*</u> <u>Secured</u> 05-44481 <u>Priority</u> \$85,477.80	Modified Total \$198,263.50 <u>Case Number*</u> <u>Secured</u> 05-44640 <u>Priority</u> \$198,263.50

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 12233 Date Filed: 07/28/06 Docketed Total: \$1,204,932.14 Filing Creditor Name and Address SAIA BURGESS AUTOMOTIVE INC 303 GREGSON DR CARY NC 27511	Claim Holder Name and Address SAIA BURGESS AUTOMOTIVE INC 303 GREGSON DR CARY NC 27511 Case Number* 05-44640 Secured \$175,000.00 Priority Unsecured \$175,000.00 Claim Holder Name and Address SPCP GROUP LLC ATTN BRIAN JARMAN 2 GREENWICH PLZ 1ST FL GREENWICH CT 06830 Case Number* 05-44640 Secured Priority Unsecured \$1,029,932.14 \$1,029,932.14 \$1,029,932.14	Modified Total \$0.00 Priority Unsecured \$1,029,932.14 \$1,029,932.14
Claim: 112 Date Filed: 10/25/05 Docketed Total: \$57,501.00 Filing Creditor Name and Address SANYO ELECTRONIC DEVICE USA CORP VICTORIA COMUNALE 2055 SANYO AVE SAN DIEGO CA 92154	Claim Holder Name and Address SANYO ELECTRONIC DEVICE USA CORP VICTORIA COMUNALE 2055 SANYO AVE SAN DIEGO CA 92154 Case Number* 05-44481 Secured Priority Unsecured \$57,501.00 \$57,501.00 \$57,501.00	Modified Total \$57,501.00 Priority Unsecured \$57,501.00 \$57,501.00
Claim: 9828 Date Filed: 07/18/06 Docketed Total: \$471,910.96 Filing Creditor Name and Address SECURITAS SECURITY SERVICES USA INC JENNIFER MATTHEW 4330 PK TERRACE DR WESTLAKE VILLAGE CA 91361	Claim Holder Name and Address SECURITAS SECURITY SERVICES USA INC JENNIFER MATTHEW 4330 PK TERRACE DR WESTLAKE VILLAGE CA 91361 Case Number* 05-44481 Secured Priority Unsecured \$471,910.96 \$471,910.96 \$471,910.96	Modified Total \$470,974.96 Priority Unsecured \$31,258.54 \$439,716.42 \$470,974.96

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 1471 Date Filed: 01/09/06 Docketed Total: \$17,311.48 Filing Creditor Name and Address SHERWIN WILLIAMS COMPANY 101 PROSPECT AVE NW 625 REPUBLIC BLDG CLEVELAND OH 44115</p>	<p>Claim Holder Name and Address SHERWIN WILLIAMS COMPANY 101 PROSPECT AVE NW 625 REPUBLIC BLDG CLEVELAND OH 44115</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$17,311.48</p>	<p>Modified Total \$9,166.83</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$9,166.83</p>
<p>Claim: 9946 Date Filed: 07/19/06 Docketed Total: \$167,205.47 Filing Creditor Name and Address STUART IRBY CO 144 WOODALL RD DECATUR AL 35601</p>	<p>Claim Holder Name and Address STUART IRBY CO 144 WOODALL RD DECATUR AL 35601</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$167,205.47</p>	<p>Modified Total \$145,491.87</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$145,491.87</p>
<p>Claim: 849 Date Filed: 11/28/05 Docketed Total: \$91,766.83 Filing Creditor Name and Address TEAM PACIFIC CORPORATION DBA TEAM GOLDEN LINK AMERICA CORPORATIO 1799 OLD BAYSHORE HWY STE 135 BURLINGAME CA 94010-1316</p>	<p>Claim Holder Name and Address TEAM PACIFIC CORPORATION DBA TEAM GOLDEN LINK AMERICA TEAM GOLDEN LINK AMERICA CORPORATIO 1799 OLD BAYSHORE HWY STE 135 BURLINGAME CA 94010-1316</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$91,766.83</p>	<p>Modified Total \$91,766.83</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$91,766.83</p>
<p>Claim: 850 Date Filed: 11/28/05 Docketed Total: \$84,709.66 Filing Creditor Name and Address TEAM PACIFIC CORPORATION DBA TEAM GOLDEN LINK AMERICA CORPORATIO 1799 OLD BAYSHORE HWY STE 135 BURLINGAME CA 94010-1316</p>	<p>Claim Holder Name and Address TEAM PACIFIC CORPORATION DBA TEAM GOLDEN LINK AMERICA TEAM GOLDEN LINK AMERICA CORPORATIO 1799 OLD BAYSHORE HWY STE 135 BURLINGAME CA 94010-1316</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$84,709.66</p>	<p>Modified Total \$84,709.66</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$84,709.66</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 851 Date Filed: 11/28/05 Docketed Total: \$175,658.02 Filing Creditor Name and Address TEAM PACIFIC CORPORATION DBA TEAM GOLDEN LINK AMERICA CORPORATIO 1799 OLD BAYSHORE HWY STE 135 BURLINGAME CA 94010-1316</p>	<p>Claim Holder Name and Address TEAM PACIFIC CORPORATION DBA TEAM GOLDEN LINK AMERICA TEAM GOLDEN LINK AMERICA CORPORATIO 1799 OLD BAYSHORE HWY STE 135 BURLINGAME CA 94010-1316</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$175,658.02</p> <p><u>Priority</u> \$175,658.02</p> <p><u>Unsecured</u> \$175,658.02</p>	<p>Modified Total \$163,447.77</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$163,447.77</p> <p><u>Priority</u> \$163,447.77</p> <p><u>Unsecured</u> \$163,447.77</p>
<p>Claim: 16095 Date Filed: 08/09/06 Docketed Total: \$44.85 Filing Creditor Name and Address TECHNO INDUSTRIAL PRODUCT CINDY 1190 RICHARDS ROAD UNIT 5 HARTLAND WI 53029</p>	<p>Claim Holder Name and Address TECHNO INDUSTRIAL PRODUCT CINDY 1190 RICHARDS ROAD UNIT 5 HARTLAND WI 53029</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$44.85</p> <p><u>Priority</u> \$44.85</p> <p><u>Unsecured</u> \$44.85</p>	<p>Modified Total \$44.85</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$44.85</p> <p><u>Priority</u> \$44.85</p> <p><u>Unsecured</u> \$44.85</p>
<p>Claim: 1364 Date Filed: 12/29/05 Docketed Total: \$1,558,603.56 Filing Creditor Name and Address TELELOGIC NORTH AMERICA INC 9401 JERONIMO RD IRVINE CA 92618</p>	<p>Claim Holder Name and Address TELELOGIC NORTH AMERICA INC 9401 JERONIMO RD IRVINE CA 92618</p> <p><u>Case Number*</u> 05-44547</p> <p><u>Secured</u> \$1,558,603.56</p> <p><u>Priority</u> \$1,558,603.56</p> <p><u>Unsecured</u> \$1,558,603.56</p>	<p>Modified Total \$245,793.00</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$245,793.00</p> <p><u>Priority</u> \$245,793.00</p> <p><u>Unsecured</u> \$245,793.00</p>
<p>Claim: 5974 Date Filed: 05/16/06 Docketed Total: \$128,492.85 Filing Creditor Name and Address THERMAX CDT THERMAX WIRE L P 8946 WINNETKA AVE NORTHBRIDGE CA 91324</p>	<p>Claim Holder Name and Address THERMAX CDT THERMAX WIRE L P 8946 WINNETKA AVE NORTHBRIDGE CA 91324</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$128,492.85</p> <p><u>Priority</u> \$128,492.85</p> <p><u>Unsecured</u> \$128,492.85</p>	<p>Modified Total \$79,139.71</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$79,139.71</p> <p><u>Priority</u> \$79,139.71</p> <p><u>Unsecured</u> \$79,139.71</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 11537 Date Filed: 07/27/06 Docketed Total: \$42,065.81 Filing Creditor Name and Address THI INC THERICA INC 900 CLANCY AVE N E GRAND RAPIDS MI 49503</p>	<p>Claim Holder Name and Address THI INC THERICA INC 900 CLANCY AVE N E GRAND RAPIDS MI 49503</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$42,065.81 \$42,065.81</p>	<p>Modified Total \$15,016.23</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$15,016.23 \$15,016.23</p>
<p>Claim: 1574 Date Filed: 01/17/06 Docketed Total: \$221,415.22 Filing Creditor Name and Address TRANSFREIGHT INC 125 MAPLE GROVE RD CAMBRIDGE ON N3H 4R7 CANADA</p>	<p>Claim Holder Name and Address TRANSFREIGHT INC 125 MAPLE GROVE RD CAMBRIDGE ON N3H 4R7 CANADA</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$221,415.22 \$221,415.22</p>	<p>Modified Total \$30,264.35</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$30,264.35 \$30,264.35</p>
<p>Claim: 1573 Date Filed: 01/17/06 Docketed Total: \$0.00 Filing Creditor Name and Address TRANSFREIGHT INTEGRATED LOGISTICS INC 125 MAPLE GROVE RD CAMBRIDGE ON N3H 4R7 CANADA</p>	<p>Claim Holder Name and Address TRANSFREIGHT INTEGRATED LOGISTICS INC 125 MAPLE GROVE RD CAMBRIDGE ON N3H 4R7 CANADA</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$0.00</p>	<p>Modified Total \$1,135.41</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$1,135.41 \$1,135.41</p>
<p>Claim: 12378 Date Filed: 07/28/06 Docketed Total: \$33,320.75 Filing Creditor Name and Address TROSTEL LIMITED ATTN TIM BAKER 901 MAXWELL ST LAKE GENEVA WI 53147</p>	<p>Claim Holder Name and Address TROSTEL LIMITED ATTN TIM BAKER 901 MAXWELL ST LAKE GENEVA WI 53147</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$33,320.75 \$33,320.75</p>	<p>Modified Total \$25,354.57</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$25,354.57 \$25,354.57</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 11034 Date Filed: 07/26/06 Docketed Total: \$6,610.83 Filing Creditor Name and Address VECTREN ENERGY DELIVERY ATTN SHARON ARMSTRONG PO BOX 209 EVANSVILLE IN 47702</p>	<p>Claim Holder Name and Address VECTREN ENERGY DELIVERY ATTN SHARON ARMSTRONG PO BOX 209 EVANSVILLE IN 47702</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$6,610.83 \$6,610.83</p>	<p><u>Modified Total</u></p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$6,610.83 \$6,610.83</p>
<p>Claim: 93 Date Filed: 10/24/05 Docketed Total: \$7,115.17 Filing Creditor Name and Address VIDEOJET TECHNOLOGIES INC 1500 MITTEL BLVD WOOD DALE IL 60191</p>	<p>Claim Holder Name and Address VIDEOJET TECHNOLOGIES INC 1500 MITTEL BLVD WOOD DALE IL 60191</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$7,115.17 \$7,115.17</p>	<p><u>Modified Total</u></p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$1,565.67 \$1,565.67</p>
<p>Claim: 1607 Date Filed: 01/18/06 Docketed Total: \$32,666.89 Filing Creditor Name and Address WHEELABRATOR GROUP 1606 EXECUTIVE DRIVE LAGRANGE GA 30240</p>	<p>Claim Holder Name and Address WHEELABRATOR GROUP 1606 EXECUTIVE DRIVE LAGRANGE GA 30240</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$32,666.89 \$32,666.89</p>	<p><u>Modified Total</u></p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$32,666.89 \$32,666.89</p>
<p>Claim: 8730 Date Filed: 06/28/06 Docketed Total: \$0.00 Filing Creditor Name and Address XPRESS IMPRESORES SA DE CV EFT PERIF LUIS ECHEVERRIA 1800 PTE ZONA INDUSTRIAL CP 25290 SALTILLO COAH MEXICO</p>	<p>Claim Holder Name and Address XPRESS IMPRESORES SA DE CV EFT PERIF LUIS ECHEVERRIA 1800 PTE ZONA INDUSTRIAL CP 25290 SALTILLO COAH MEXICO</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$0.00</p>	<p><u>Modified Total</u></p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$1,043.63 \$1,043.63</p>

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 77 Date Filed: 10/24/05 Docketed Total: \$724,027.12 Filing Creditor Name and Address YODER INDUSTRIES INC 2520 NEEDMORE RD DAYTON OH 45414	Claim Holder Name and Address YODER INDUSTRIES INC 2520 NEEDMORE RD DAYTON OH 45414 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$724,027.12 \$724,027.12	<u>Modified Total</u> \$39,537.07 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$39,537.07 \$39,537.07 Total Count of Claims: 108 Total Amount as Docketed: \$11,862,578.70 Total Amount as Modified: \$7,987,925.06

EXHIBIT D-2 - TAX CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2234 Date Filed: 03/09/06 Docketed Total: \$1,013.04 Filing Creditor Name and Address BOULDER COUNTY TREASURER BOB HULLINGHORST PO BOX 471 BOULDER CO 80306	Claim Holder Name and Address BOULDER COUNTY TREASURER BOB HULLINGHORST PO BOX 471 BOULDER CO 80306 Case Number* 05-44481 Secured \$1,013.04 Unsecured \$1,013.04	Modified Total \$777.13 Case Number* 05-44640 Secured \$777.13 Unsecured \$777.13
Claim: 671 Date Filed: 11/18/05 Docketed Total: \$37.00 Filing Creditor Name and Address DYER COUNTY TRUSTEE C O J MICHAEL GAULDIN PO BOX 220 DYERSBURG TN 38025	Claim Holder Name and Address DYER COUNTY TRUSTEE C O J MICHAEL GAULDIN PO BOX 220 DYERSBURG TN 38025 Case Number* 05-44481 Secured \$37.00 Unsecured \$37.00	Modified Total \$28.38 Case Number* 05-44640 Secured \$28.38 Unsecured \$28.38
Claim: 11372 Date Filed: 07/27/06 Docketed Total: \$218,106.97 Filing Creditor Name and Address ERIE COUNTY TREASURER 247 COLUMBUS AVE STE 115 SANDUSKY OH 44870	Claim Holder Name and Address ERIE COUNTY TREASURER 247 COLUMBUS AVE STE 115 SANDUSKY OH 44870 Case Number* 05-44481 Secured \$218,106.97 Unsecured \$218,106.97	Modified Total \$188,837.20 Case Number* 05-44640 Secured \$188,837.20 Unsecured \$188,837.20
Claim: 7182 Date Filed: 05/31/06 Docketed Total: \$359.23 Filing Creditor Name and Address GILES CO TN GILES COUNTY TRUSTEE PO BOX 678 COURTHOUSE PULASKI TN 38478	Claim Holder Name and Address GILES CO TN GILES COUNTY TRUSTEE PO BOX 678 COURTHOUSE PULASKI TN 38478 Case Number* 05-44481 Secured \$359.23 Unsecured \$359.23	Modified Total \$268.49 Case Number* 05-44640 Secured \$268.49 Unsecured \$268.49

*See Exhibit F for a listing of debtor entities by case number.

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EXHIBIT D-2 - TAX CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 3655 Date Filed: 05/01/06 Docketed Total: \$8.75 Filing Creditor Name and Address HAYWOOD COUNTY TRUSTEE COURTHOUSE BROWNSVILLE TN 38012</p>	<p>Claim Holder Name and Address HAYWOOD COUNTY TRUSTEE COURTHOUSE BROWNSVILLE TN 38012</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$8.58 <u>Priority</u> \$8.58</p> <p><u>Unsecured</u> \$0.17 \$0.17</p>	<p>Modified Total \$8.58</p> <p><u>Unsecured</u> \$8.58</p>
<p>Claim: 197 Date Filed: 10/28/05 Docketed Total: \$23,130.99 Filing Creditor Name and Address KNOX COUNTY TRUSTEE MIKE LOWE KNOX CO TRUSTEE C O ATTORNEY DEAN B FARMER HODGES DOUGHTY CARSON PLLC PO BOX 869 KNOXVILLE TN 37901-0869</p>	<p>Claim Holder Name and Address KNOX COUNTY TRUSTEE MIKE LOWE KNOX CO TRUSTEE C O ATTORNEY DEAN B FARMER HODGES DOUGHTY CARSON PLLC PO BOX 869 KNOXVILLE TN 37901-0869</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$23,130.99 <u>Priority</u> \$23,130.99</p> <p><u>Unsecured</u> \$23,130.99</p>	<p>Modified Total \$17,744.32</p> <p><u>Unsecured</u> \$17,744.32</p>
<p>Claim: 16116 Date Filed: 08/09/06 Docketed Total: \$22.25 Filing Creditor Name and Address LAPORTE COUNTY IN LAPORTE COUNTY TREASURER 813 LINCOLNWAY STE 205 LAPORTE IN 46360-3491</p>	<p>Claim Holder Name and Address LAPORTE COUNTY IN LAPORTE COUNTY TREASURER 813 LINCOLNWAY STE 205 LAPORTE IN 46360-3491</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$22.25 <u>Priority</u> \$22.25</p> <p><u>Unsecured</u> \$22.25</p>	<p>Modified Total \$20.23</p> <p><u>Unsecured</u> \$20.23</p>
<p>Claim: 1108 Date Filed: 12/12/05 Docketed Total: \$17,534.38 Filing Creditor Name and Address MIAMI DADE COUNTY TAX COLLECTOR C O METRO DADE COUNTY PARALEGAL UNI 140 W FLAGLER ST STE 1403 MIAMI FL 33130</p>	<p>Claim Holder Name and Address MIAMI DADE COUNTY TAX COLLECTOR C O METRO DADE COUNTY PARALEGAL UNI 140 W FLAGLER ST STE 1403 MIAMI FL 33130</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$17,534.38 <u>Priority</u> \$17,534.38</p> <p><u>Unsecured</u> \$17,534.38</p>	<p>Modified Total \$13,297.02</p> <p><u>Unsecured</u> \$13,297.02</p>

*See Exhibit F for a listing of debtor entities by case number.

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EXHIBIT D-2 - TAX CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 8415 Date Filed: 06/23/06 Docketed Total: \$455.00 Filing Creditor Name and Address MONTGOMERY CO TN MONTGOMERY COUNTY TRUSTEES OFFICE 350 PAGEANT LN STE 101 A CLARKSVILLE TN 37041	Claim Holder Name and Address MONTGOMERY CO TN MONTGOMERY COUNTY TRUSTEES OFFICE 350 PAGEANT LN STE 101 A CLARKSVILLE TN 37041 Case Number* 05-44640 Secured Priority Docketed Total Unsecured \$455.00 \$455.00	Modified Total \$422.68 Case Number* 05-44640 Secured Priority Unsecured \$422.68 \$422.68
Claim: 8535 Date Filed: 06/26/06 Docketed Total: \$9,984.48 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475	Claim Holder Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475 Case Number* 05-44481 Secured Priority Docketed Total Unsecured \$9,984.48 \$9,984.48	Modified Total \$3,600.61 Case Number* 05-44640 Secured Priority Unsecured \$3,600.61 \$3,600.61
Claim: 8537 Date Filed: 06/26/06 Docketed Total: \$13,321.05 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER PO BOX 817600 DAYTON OH 45481	Claim Holder Name and Address MONTGOMERY COUNTY TREASURER PO BOX 817600 DAYTON OH 45481 Case Number* 05-44640 Secured Priority Docketed Total Unsecured \$13,321.05 \$13,321.05	Modified Total \$4,787.82 Case Number* 05-44640 Secured Priority Unsecured \$4,787.82 \$4,787.82
Claim: 8540 Date Filed: 06/26/06 Docketed Total: \$55.96 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475	Claim Holder Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475 Case Number* 05-44481 Secured Priority Docketed Total Unsecured \$55.96 \$55.96	Modified Total \$13.71 Case Number* 05-44640 Secured Priority Unsecured \$13.71 \$13.71

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EXHIBIT D-2 - TAX CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 8541 Date Filed: 06/26/06 Docketed Total: \$583,848.54 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER 451 W THIRD ST DAYTON OH 45422-0476</p>	<p>Claim Holder Name and Address MONTGOMERY COUNTY TREASURER 451 W THIRD ST DAYTON OH 45422-0476</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$583,848.54 <u>Unsecured</u> \$583,848.54</p> <p><u>Priority</u></p>	<p>Modified Total \$209,844.35</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$209,844.35 <u>Unsecured</u> \$209,844.35</p> <p><u>Priority</u></p>
<p>Claim: 8542 Date Filed: 06/26/06 Docketed Total: \$4,329.83 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475</p>	<p>Claim Holder Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$4,329.83 <u>Unsecured</u> \$4,329.83</p> <p><u>Priority</u></p>	<p>Modified Total \$1,059.72</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$1,059.72 <u>Unsecured</u> \$1,059.72</p> <p><u>Priority</u></p>
<p>Claim: 8543 Date Filed: 06/26/06 Docketed Total: \$9,370.62 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475</p>	<p>Claim Holder Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$9,370.62 <u>Unsecured</u> \$9,370.62</p> <p><u>Priority</u></p>	<p>Modified Total \$3,367.94</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$3,367.94 <u>Unsecured</u> \$3,367.94</p> <p><u>Priority</u></p>
<p>Claim: 8545 Date Filed: 06/26/06 Docketed Total: \$182,850.01 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER 451 W THIRD ST DAYTON OH 45422-0476</p>	<p>Claim Holder Name and Address MONTGOMERY COUNTY TREASURER 451 W THIRD ST DAYTON OH 45422-0476</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$182,850.01 <u>Unsecured</u> \$182,850.01</p> <p><u>Priority</u></p>	<p>Modified Total \$65,719.34</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$65,719.34 <u>Unsecured</u> \$65,719.34</p> <p><u>Priority</u></p>

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~~05-44481 rdd Doc 8841 Filed 08/01/07 Entered 08/01/07 16:53:48 Main Document~~

~~05-44481 rdd Doc 8841 Filed 08/01/07 Entered 08/01/07 16:53:48 Main Document~~

~~05-44481 rdd Doc 8841 Filed 08/01/07 Entered 08/01/07 16:53:48 Main Document~~

~~05-44481 rdd Doc 8841 Filed 08/01/07 Entered 08/01/07 16:53:48 Main Document~~

EXHIBIT D-2 - TAX CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 8550 Date Filed: 06/26/06 Docketed Total: \$78,139.90 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475	Claim Holder Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475 <u>Case Number*</u> 05-44481 <u>Secured</u> \$78,139.90 <u>Priority</u> <u>Unsecured</u>	<u>Modified Total</u> \$28,084.71 <u>Case Number*</u> <u>Secured</u> 05-44640 \$28,084.71 <u>Priority</u> <u>Unsecured</u>
Claim: 8551 Date Filed: 06/26/06 Docketed Total: \$1,089.88 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER 451 W. THIRD ST. DAYTON OH 45422-0476	Claim Holder Name and Address MONTGOMERY COUNTY TREASURER 451 W. THIRD ST. DAYTON OH 45422-0476 <u>Case Number*</u> 05-44481 <u>Secured</u> \$1,089.88 <u>Priority</u> <u>Unsecured</u>	<u>Modified Total</u> \$391.74 <u>Case Number*</u> <u>Secured</u> 05-44640 \$391.74 <u>Priority</u> <u>Unsecured</u>
Claim: 8552 Date Filed: 06/26/06 Docketed Total: \$938.16 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475	Claim Holder Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475 <u>Case Number*</u> 05-44481 <u>Secured</u> \$938.16 <u>Priority</u> <u>Unsecured</u>	<u>Modified Total</u> \$337.21 <u>Case Number*</u> <u>Secured</u> 05-44640 \$337.21 <u>Priority</u> <u>Unsecured</u>
Claim: 8553 Date Filed: 06/26/06 Docketed Total: \$72,963.37 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER 451 W. THIRD ST. DAYTON OH 45422-0476	Claim Holder Name and Address MONTGOMERY COUNTY TREASURER 451 W. THIRD ST. DAYTON OH 45422-0476 <u>Case Number*</u> 05-44481 <u>Secured</u> \$72,963.37 <u>Priority</u> <u>Unsecured</u>	<u>Modified Total</u> \$26,224.18 <u>Case Number*</u> <u>Secured</u> 05-44640 \$26,224.18 <u>Priority</u> <u>Unsecured</u>

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EXHIBIT D-2 - TAX CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 8554 Date Filed: 06/26/06 Docketed Total: \$32,104.56 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475	Claim Holder Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$32,104.56 \$32,104.56 <u>Unsecured</u>	 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$23,129.72 \$23,129.72 <u>Unsecured</u>
Claim: 8555 Date Filed: 06/26/06 Docketed Total: \$237.40 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER 451 W. THIRD ST. DAYTON OH 45422-0476	Claim Holder Name and Address MONTGOMERY COUNTY TREASURER 451 W. THIRD ST. DAYTON OH 45422-0476 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$237.40 \$237.40 <u>Unsecured</u>	 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$85.35 \$85.35 <u>Unsecured</u>
Claim: 8557 Date Filed: 06/26/06 Docketed Total: \$1,516.63 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER 451 W. THIRD ST. DAYTON OH 45422-0476	Claim Holder Name and Address MONTGOMERY COUNTY TREASURER 451 W. THIRD ST. DAYTON OH 45422-0476 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$1,516.63 \$1,516.63 <u>Unsecured</u>	 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$549.17 \$549.17 <u>Unsecured</u>
Claim: 8558 Date Filed: 06/26/06 Docketed Total: \$882.12 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475	Claim Holder Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$882.12 \$882.12 <u>Unsecured</u>	 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$319.10 \$319.10 <u>Unsecured</u>

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EXHIBIT D-2 - TAX CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 8559 Date Filed: 06/26/06 Docketed Total: \$1,165.11 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER 451 W THIRD ST DAYTON OH 45422-0476</p>	<p>Claim Holder Name and Address MONTGOMERY COUNTY TREASURER 451 W THIRD ST DAYTON OH 45422-0476</p> <p><u>Case Number*</u> 05-44481 <u>Secured</u> \$1,165.11 \$1,165.11</p> <p><u>Priority</u> <u>Unsecured</u></p>	<p>Modified Total \$285.63</p> <p><u>Case Number*</u> 05-44640 <u>Secured</u> \$285.63 \$285.63</p> <p><u>Priority</u> <u>Unsecured</u></p>
<p>Claim: 8560 Date Filed: 06/26/06 Docketed Total: \$492.69 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475</p>	<p>Claim Holder Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475</p> <p><u>Case Number*</u> 05-44481 <u>Secured</u> \$492.69 \$492.69</p> <p><u>Priority</u> <u>Unsecured</u></p>	<p>Modified Total \$343.59</p> <p><u>Case Number*</u> 05-44640 <u>Secured</u> \$343.59 \$343.59</p> <p><u>Priority</u> <u>Unsecured</u></p>
<p>Claim: 8561 Date Filed: 06/26/06 Docketed Total: \$26,607.06 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER 451 W THIRD ST DAYTON OH 45422-0476</p>	<p>Claim Holder Name and Address MONTGOMERY COUNTY TREASURER 451 W THIRD ST DAYTON OH 45422-0476</p> <p><u>Case Number*</u> 05-44481 <u>Secured</u> \$26,607.06 \$26,607.06</p> <p><u>Priority</u> <u>Unsecured</u></p>	<p>Modified Total \$9,820.72</p> <p><u>Case Number*</u> 05-44640 <u>Secured</u> \$9,820.72 \$9,820.72</p> <p><u>Priority</u> <u>Unsecured</u></p>
<p>Claim: 8562 Date Filed: 06/26/06 Docketed Total: \$97.46 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475</p>	<p>Claim Holder Name and Address MONTGOMERY COUNTY TREASURER PO BOX 972 DAYTON OH 45422-0475</p> <p><u>Case Number*</u> 05-44481 <u>Secured</u> \$97.46 \$97.46</p> <p><u>Priority</u> <u>Unsecured</u></p>	<p>Modified Total \$35.13</p> <p><u>Case Number*</u> 05-44640 <u>Secured</u> \$35.13 \$35.13</p> <p><u>Priority</u> <u>Unsecured</u></p>

*See Exhibit F for a listing of debtor entities by case number.

The hearing with respect to the Debtors' Seventeenth Omnibus Claims Objection to the Claims identified in this Exhibit D-2, previously identified as Exhibit E-2 to the Debtors' Seventeenth Omnibus Claims Objection, has been adjourned to August 16, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on August 9, 2007.

EXHIBIT D-2 - TAX CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 8563 Date Filed: 06/26/06 Docketed Total: \$279,130.73 Filing Creditor Name and Address MONTGOMERY COUNTY TREASURER 451 W THIRD ST DAYTON OH 45422-0476</p>	<p>Claim Holder Name and Address MONTGOMERY COUNTY TREASURER 451 W THIRD ST DAYTON OH 45422-0476</p> <p><u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$279,130.73 \$279,130.73</p>	<p>Modified Total \$100,363.00</p> <p><u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$100,363.00 \$100,363.00</p>
<p>Claim: 1681 Date Filed: 01/26/06 Docketed Total: \$1,290.10 Filing Creditor Name and Address PALM BEACH COUNTY TAX COLLECTOR PO BOX 3715 WEST PALM BEACH FL 33402-3715</p>	<p>Claim Holder Name and Address PALM BEACH COUNTY TAX COLLECTOR PO BOX 3715 WEST PALM BEACH FL 33402-3715</p> <p><u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,290.10 \$1,290.10</p>	<p>Modified Total \$989.67</p> <p><u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$989.67 \$989.67</p>
<p>Claim: 2661 Date Filed: 04/17/06 Docketed Total: \$22,464.47 Filing Creditor Name and Address PEYTON C COCHRANE TAX COLLECTOR 714 GREENSBORO AVE RM 124 TUSCALOOSA AL 35401</p>	<p>Claim Holder Name and Address PEYTON C COCHRANE TAX COLLECTOR 714 GREENSBORO AVE RM 124 TUSCALOOSA AL 35401</p> <p><u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$22,464.47 \$22,464.47</p>	<p>Modified Total \$21,600.45</p> <p><u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$21,600.45 \$21,600.45</p>
<p>Claim: 8661 Date Filed: 06/27/06 Docketed Total: \$47,271.82 Filing Creditor Name and Address PEYTON C COCHRANE TAX COLLECTOR 714 GREENSBORO AVE RM 124 TUSCALOOSA AL 35401</p>	<p>Claim Holder Name and Address PEYTON C COCHRANE TAX COLLECTOR 714 GREENSBORO AVE RM 124 TUSCALOOSA AL 35401</p> <p><u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$47,271.82 \$47,271.82</p>	<p>Modified Total \$906.59</p> <p><u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$906.59 \$906.59</p>

*See Exhibit F for a listing of debtor entities by case number.

The hearing with respect to the Debtors' Seventeenth Omnibus Claims Objection to the Claims identified in this Exhibit D-2, previously identified as Exhibit E-2 to the Debtors' Seventeenth Omnibus Claims Objection, has been adjourned to August 16, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on August 9, 2007.

EXHIBIT D-2 - TAX CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1783 Date Filed: 02/06/06 Docketed Total: \$569.53 Filing Creditor Name and Address PINAL COUNTY TREASURER DOLORES J DOOLITTLE PO BOX 729 FLORENCE AZ 85232-0729	Claim Holder Name and Address PINAL COUNTY TREASURER DOLORES J DOOLITTLE PO BOX 729 FLORENCE AZ 85232-0729 Case Number* 05-44640 Secured \$569.53 Priority Unsecured \$569.53	Modified Total \$557.21 Case Number* 05-44640 Secured \$557.21 Priority Unsecured \$557.21
Claim: 559 Date Filed: 11/14/05 Docketed Total: \$502.98 Filing Creditor Name and Address SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS TN 38101-2751	Claim Holder Name and Address SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS TN 38101-2751 Case Number* 05-44481 Secured \$502.98 Priority Unsecured \$502.98	Modified Total \$385.85 Case Number* 05-44640 Secured \$385.85 Priority Unsecured \$385.85
Claim: 560 Date Filed: 11/14/05 Docketed Total: \$153.92 Filing Creditor Name and Address SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS TN 38101-2751	Claim Holder Name and Address SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS TN 38101-2751 Case Number* 05-44640 Secured \$153.92 Priority Unsecured \$153.92	Modified Total \$118.08 Case Number* 05-44640 Secured \$118.08 Priority Unsecured \$118.08
Claim: 9302 Date Filed: 07/11/06 Docketed Total: \$761,504.21 Filing Creditor Name and Address TRUMBULL COUNTY TREASURER 160 HIGH ST NW WARREN OH 44481-1090	Claim Holder Name and Address TRUMBULL COUNTY TREASURER 160 HIGH ST NW WARREN OH 44481-1090 Case Number* 05-44481 Secured \$761,504.21 Priority Unsecured \$761,504.21	Modified Total \$661,150.94 Case Number* 05-44640 Secured \$661,150.94 Priority Unsecured \$661,150.94

*See Exhibit F for a listing of debtor entities by case number.

The hearing with respect to the Debtors' Seventeenth Omnibus Claims Objection to the Claims identified in this Exhibit D-2, previously identified as Exhibit E-2 to the Debtors' Seventeenth Omnibus Claims Objection, has been adjourned to August 16, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on August 9, 2007.

EXHIBIT D-2 - TAX CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 13581 Date Filed: 07/31/06 Docketed Total: \$1,058.87 Filing Creditor Name and Address YAZOO CO MS YAZOO COUNTY TAX COLLECTOR PO BOX 108 YAZOO MS 39194	Claim Holder Name and Address YAZOO CO MS YAZOO COUNTY TAX COLLECTOR PO BOX 108 YAZOO MS 39194 Case Number* 05-44640 Secured Priority \$1,058.87 Docketed Total \$1,058.87 Unsecured	Modified Total \$998.94 Case Number* 05-44640 Secured Priority \$998.94 Unsecured Total Count of Claims: 41 Total Amount as Docketed: \$4,190,521.84 Total Amount as Modified: \$2,052,783.88

*See Exhibit F for a listing of debtor entities by case number.

The hearing with respect to the Debtors' Seventeenth Omnibus Claims Objection to the Claims identified in this Exhibit D-2, previously identified as Exhibit E-2 to the Debtors' Seventeenth Omnibus Claims Objection, has been adjourned to August 16, 2007 at 10:00 a.m. (prevailing Eastern time). The deadline for claimants to respond to the Debtors' objection to such Claims is 4:00 p.m. (prevailing Eastern time) on August 9, 2007.

EXHIBIT D-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 16321 Date Filed: 09/18/06 Docketed Total: \$92,205.51 Filing Creditor Name and Address AMERICAN & EFIRD INC DAVID M GROGAN ESQ SHUMAKER LOOP & KENDRICK LLP 128 S TRYON STE 1800 CHARLOTTE NC 28202</p>	<p>Claim Holder Name and Address AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK NY 10022</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority \$8,323.61</p> <p>Unsecured \$83,881.90</p> <p>Docketed Total \$92,205.51</p>	<p>Modified Total \$90,989.17</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority \$8,323.61</p> <p>Unsecured \$82,665.56</p>
<p>Claim: 7996 Date Filed: 06/14/06 Docketed Total: \$19,963.33 Filing Creditor Name and Address AMROC INVESTMENTS LLC AS ASSIGNEE OF NEW YORK INC 535 MADISON AVE 15TH FL NEW YORK NY 10022</p>	<p>Claim Holder Name and Address AMROC INVESTMENTS LLC AS ASSIGNEE OF FEINTOOL NEW YORK INC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK NY 10022</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority \$1,795.90</p> <p>Unsecured \$18,167.43</p> <p>Docketed Total \$19,963.33</p>	<p>Modified Total \$14,953.20</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority \$1,775.91</p> <p>Unsecured \$13,177.29</p>
<p>Claim: 2545 Date Filed: 04/04/06 Docketed Total: \$339,670.20 Filing Creditor Name and Address EAGLEPITCHER AUTOMOTIVE INC HILLSDALE DIVISION COLLEEN HITCHINS 2424 JOHN DALY INKSTER MI 48141</p>	<p>Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD NJ 07070</p> <p>Case Number* 05-44481</p> <p>Secured</p> <p>Priority \$314,810.19</p> <p>Unsecured \$24,860.01</p> <p>Docketed Total \$339,670.20</p>	<p>Modified Total \$333,110.44</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority \$20,001.80</p> <p>Unsecured \$313,108.64</p>
<p>Claim: 2544 Date Filed: 04/04/06 Docketed Total: \$56,938.30 Filing Creditor Name and Address EAGLEPITCHER INC WOLVERINE GASKET DIV COLLEEN HITCHINS 2424 JOHN DALY INKSTER MI 48141</p>	<p>Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD NJ 07070</p> <p>Case Number* 05-44481</p> <p>Secured</p> <p>Priority \$7,994.48</p> <p>Unsecured \$48,943.82</p> <p>Docketed Total \$56,938.30</p>	<p>Modified Total \$56,938.30</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority \$7,994.48</p> <p>Unsecured \$48,943.82</p>

EXHIBIT D-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 9574 Date Filed: 07/17/06 Docketed Total: \$106,700.48 Filing Creditor Name and Address ILLINOIS TOOL WORKS INC ITW DRAWFORM 500 FAIRVIEW ZEELAND MI 49464</p>	<p>Claim Holder Name and Address ILLINOIS TOOL WORKS INC ITW DRAWFORM 500 FAIRVIEW ZEELAND MI 49464</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$102,936.28</p> <p><u>Priority</u> \$102,936.28</p> <p><u>Unsecured</u> \$3,764.20</p> <p><u>Modified Total</u> \$106,700.48</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$29,054.71</p> <p><u>Priority</u> \$29,054.71</p> <p><u>Unsecured</u> \$77,298.93</p> <p><u>Modified Total</u> \$106,353.64</p>
<p>Claim: 9575 Date Filed: 07/17/06 Docketed Total: \$49,713.99 Filing Creditor Name and Address ILLINOIS TOOL WORKS INC ITW DELTAR ENGINEERED COMPONENT 8450 W 185TH ST TINLEY PK IL 60477</p>	<p>Claim Holder Name and Address ILLINOIS TOOL WORKS INC ITW DELTAR ENGINEERED COMPONENT 8450 W 185TH ST TINLEY PK IL 60477</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$49,713.99</p> <p><u>Priority</u> \$49,713.99</p> <p><u>Unsecured</u> \$3,764.20</p> <p><u>Modified Total</u> \$49,713.99</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$7,998.74</p> <p><u>Priority</u> \$7,998.74</p> <p><u>Unsecured</u> \$41,715.25</p> <p><u>Modified Total</u> \$49,713.99</p>
<p>Claim: 2181 Date Filed: 03/03/06 Docketed Total: \$152,447.45 Filing Creditor Name and Address INTEGRATED CABLE SYSTEMS INC ATTN CURT EVEN 504 2ND ST BERTHOUD CO 80513</p>	<p>Claim Holder Name and Address INTEGRATED CABLE SYSTEMS INC ATTN CURT EVEN 504 2ND ST BERTHOUD CO 80513</p> <p><u>Case Number*</u> 05-44507</p> <p><u>Secured</u> \$152,447.45</p> <p><u>Priority</u> \$152,447.45</p> <p><u>Unsecured</u> \$152,447.45</p> <p><u>Modified Total</u> \$152,447.45</p>	<p><u>Case Number*</u> 05-44507</p> <p><u>Secured</u> \$28,105.36</p> <p><u>Priority</u> \$28,105.36</p> <p><u>Unsecured</u> \$119,120.33</p> <p><u>Modified Total</u> \$147,225.69</p>
<p>Claim: 6655 Date Filed: 05/23/06 Docketed Total: \$355,445.11 Filing Creditor Name and Address KENDALL ELECTRIC INC VERN STEFFEL OR J GATES 131 GRAND TRUNK AVE BATTLE CREEK MI 49016</p>	<p>Claim Holder Name and Address KENDALL ELECTRIC INC VERN STEFFEL OR J GATES 131 GRAND TRUNK AVE BATTLE CREEK MI 49016</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$0.00</p> <p><u>Priority</u> \$0.00</p> <p><u>Unsecured</u> \$0.00</p> <p><u>Modified Total</u> \$0.00</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$0.00</p> <p><u>Priority</u> \$0.00</p> <p><u>Unsecured</u> \$0.00</p> <p><u>Modified Total</u> \$0.00</p>

EXHIBIT D-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 6655 (Continued)	<p>Claim Holder Name and Address MIDTOWN CLAIMS LLC ATTN MEGHAN SLOW 65 E 55TH ST 19TH FL NEW YORK NY 10022</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$97,429.07</p> <p><u>Unsecured</u> \$258,016.04</p> <p><u>Modified Total</u> \$331,263.95</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$97,429.07</p> <p><u>Unsecured</u> \$233,834.88</p> <p><u>Modified Total</u> \$801,350.00</p>
Claim: 10755 Date Filed: 07/25/06 Docketed Total: \$1,007,764.22 Filing Creditor Name and Address MAXIM INTEGRATED PRODUCTS INC DAVID B DRAPER ESQ TERRA LAW LLP 177 PARK AVE 3RD FL SAN JOSE CA 95113	<p>Claim Holder Name and Address MAXIM INTEGRATED PRODUCTS INC DAVID B DRAPER ESQ TERRA LAW LLP 177 PARK AVE 3RD FL SAN JOSE CA 95113</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$457,900.00</p> <p><u>Unsecured</u> \$549,864.22</p> <p><u>Docketed Total</u> \$1,007,764.22</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$22,730.81</p> <p><u>Unsecured</u> \$778,619.19</p> <p><u>Modified Total</u> \$3,014.55</p>
Claim: 2708 Date Filed: 04/05/06 Docketed Total: \$3,014.55 Filing Creditor Name and Address METAL POWDER PRODUCTS COMPANY STEVEN KAHN DIRECTOR OF PURCHASING 17005 A WESTFIELD PARK RD WESTFIELD IN 46074-9373	<p>Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK NJ 07601</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$3,014.55</p> <p><u>Docketed Total</u> \$138,773.28</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$459.77</p> <p><u>Unsecured</u> \$2,554.78</p> <p><u>Modified Total</u> \$66,192.24</p>
Claim: 8564 Date Filed: 06/26/06 Docketed Total: \$138,773.28 Filing Creditor Name and Address ROHM AND HAAS CO ATTN C RANKIN 100 INDEPENDENCE MALL W PHILADELPHIA PA 19106	<p>Claim Holder Name and Address ROHM AND HAAS CO ATTN C RANKIN 100 INDEPENDENCE MALL W PHILADELPHIA PA 19106</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$138,773.28</p> <p><u>Docketed Total</u> \$138,773.28</p>	<p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u> \$25,117.91</p> <p><u>Unsecured</u> \$41,074.33</p> <p><u>Modified Total</u> \$41,074.33</p>

EXHIBIT D-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 9315 Date Filed: 07/11/06 Docketed Total: \$47,062.62 Filing Creditor Name and Address SIEMENS VDO AUTOMOTIVE CORPORATION ASSIGNEE OF AMERICAN ELECTRONIC COMPONENTS INC CHARLES P SCHULMAN SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO IL 60606</p>	<p>Claim Holder Name and Address SIEMENS VDO AUTOMOTIVE CORPORATION ASSIGNEE OF AMERICAN ELECTRONIC COMPONENTS INC CHARLES P SCHULMAN SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO IL 60606</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority \$47,062.62</p>	<p>Modified Total \$47,062.62</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority \$11,006.25</p> <p><u>Unsecured</u> \$36,056.37</p>
<p>Claim: 14886 Date Filed: 07/31/06 Docketed Total: \$205,971.42 Filing Creditor Name and Address TECH TOOL & MOLD INC EFT 1045 FRENCH ST MEADVILLE PA 16335</p>	<p>Claim Holder Name and Address TECH TOOL & MOLD INC EFT 1045 FRENCH ST MEADVILLE PA 16335</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority \$205,971.42</p>	<p>Modified Total \$200,530.15</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority \$45,859.51</p> <p><u>Unsecured</u> \$154,670.64</p>
<p>Claim: 6671 Date Filed: 05/23/06 Docketed Total: \$130,235.05 Filing Creditor Name and Address THALER MACHINE COMPANY DAYTON FACILITY 257 HOPELAND ST DAYTON OH 45408</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FL NEW YORK NY 10019</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority \$130,235.05</p>	<p>Modified Total \$130,235.05</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority \$31,412.25</p> <p><u>Unsecured</u> \$98,822.80</p>
<p>Claim: 9940 Date Filed: 07/19/06 Docketed Total: \$6,678,072.11 Filing Creditor Name and Address THYSSEN KRUPP WAUPACA INC LOCK BOX 68 9343 MILWAUKEE WI 53268-9343</p>	<p>Claim Holder Name and Address SPCP GROUP LLC ATTN BRIAN JARMAN 2 GREENWICH PLZ 1ST FL GREENWICH CT 06830</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority \$6,678,072.11</p>	<p>Modified Total \$6,675,684.36</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority \$79,710.92</p> <p><u>Unsecured</u> \$6,595,973.44</p>

EXHIBIT D-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1787 Date Filed: 02/06/06 Docketed Total: \$596,771.49 Filing Creditor Name and Address UNIVERSAL BEARINGS INC PO BOX 38 BREMEN IN 46506	Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP ATTN PEDRO RAMIREZ C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY NJ 07302 Case Number* 05-44481 Secured Priority Unsecured \$464,157.46 \$464,157.46	Modified Total \$455,719.44 Case Number* 05-44481 Secured Priority Unsecured \$455,719.44 \$455,719.44
	Claim Holder Name and Address MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK KS 66202 Case Number* 05-44481 Secured Priority Unsecured \$132,614.03 \$132,614.03	Modified Total \$132,614.03 Case Number* 05-44481 Secured Priority Unsecured \$1,391.72 \$1,391.72
		Total Count of Claims: 16 Total Amount as Docketed: \$9,980,749.11 Total Amount as Modified: \$9,642,950.82

EXHIBIT E-1 - ADJOURNED INSUFFICIENTLY DOCUMENTED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CLEO INC 4025 VISCOUNT MEMPHIS, TN 38118	3048	Secured: Priority: Administrative: Unsecured: <u>\$18,878.39</u> Total: <u>\$18,878.39</u>	04/28/2006	DELPHI CORPORATION (05-44481)
HOLSET ENGINEERING COMPANY LTD CO CUMMINS BUSINESS SERVICES FOLEY & LARDNER LLP 321 N CLARK ST STE 2800 CHICAGO, IL 60610	11214	Secured: Priority: Administrative: Unsecured: <u>\$4,950.96</u> Total: <u>\$4,950.96</u>	07/26/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Total:		2		\$23,829.35

EXHIBIT E-2 - ADJOURNED BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
A SCHULMAN INC VORYS SATER SEYMOUR AND PEASE LLP 2100 ONE CLEVELAND CENTER 1375 NINTH STREET CLEVELAND, OH 44114	11260	Secured: Priority: Administrative: Unsecured: \$98,066.34 Total: \$98,066.34	07/27/2006	DELPHI CORPORATION (05-44481)
AIRGAS EAST INC AIRGAS INC 259 N RADNOR CHESTER ROAD STE 100 RADNOR, PA 19087	14279	Secured: Priority: Administrative: Unsecured: \$3,649.48 Total: \$3,649.48	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
EATON BI STATE VALVE CLAIM EATON CORPORATION 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584	12158	Secured: Priority: Administrative: Unsecured: \$2,000,000.00 Total: \$2,000,000.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TEMIC AUTOMOTIVE OF NORTH AMERIC INC CONTINENTAL AUTOMOTIVE SYSTEMS 21440 W LAKE COOK RD DEER PARK, IL 60010	8391	Secured: Priority: Administrative: Unsecured: \$8,385,154.00 Total: \$8,385,154.00	06/22/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VANGUARD DISTRIBUTORS INC PO BOX 608 SAVANNAH, GA 31402	9319	Secured: Priority: Administrative: Unsecured: \$788,321.49 Total: \$788,321.49	07/11/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VIASYSTEMS 1915 TROLLEY RD YORK, PA 17408	12383	Secured: Priority: Administrative: Unsecured: \$762,104.80 Total: \$762,104.80	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

Total: 6 \$12,037,296.11

EXHIBIT E-3 - ADJOURNED BOOKS AND RECORDS TAX CLAIM

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICES 290 BROADWAY 5TH FL NEW YORK, NY 10007	14153	Secured: Priority: \$0.00 Administrative: Unsecured: \$2,989.09 Total: \$2,989.09	06/05/2006	MOBILEARIA, INC. (05-47474)
Total:		1		\$2,989.09

EXHIBIT E-4 - ADJOURNED UNTIMELY BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CITY OF MCALLEN 1949 SOUTH IH 35 78741 PO BOX 17428 AUSTIN, TX 78760-7428	16589	Secured: Priority: Administrative: \$3,696.46 Unsecured: Total: \$3,696.46	03/28/2007	DELPHI CORPORATION (05-44481)
OHIO DEPARTMENT OF TAXATION ATTORNEY BANKRUPTCY DIVISION PO BOX 530 COLUMBUS, OH 43216-0530	16596	Secured: Priority: Administrative: \$2,976.58 Unsecured: Total: \$2,976.58	04/13/2007	DELPHI CORPORATION (05-44481)
SOUTH TEXAS COLLEGE LINEBARGER GOGGAN BLAIR & SAMPSON L 1949 SOUTH IH 35 78741 PO BOX 17428 AUSTIN, TX 78760-7428	16590	Secured: Priority: Administrative: Unsecured: \$1,257.82 Total: \$1,257.82	03/28/2007	DELPHI CORPORATION (05-44481)
Total:		3		\$7,930.86

EXHIBIT E-5 - ADJOURNED BOOKS AND RECORDS INSURANCE CLAIM

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
RLI INSURANCE COMPANY 10 ESQUIRE RD STE 14 NEW CITY, NY 10956	2539	Secured: Priority: \$11,750,000.00 Administrative: Unsecured: _____ Total: \$11,750,000.00	04/03/2006	DELPHI CORPORATION (05-44481)
Total:		1		\$11,750,000.00

EXHIBIT E-6 - ADJOURNED UNTIMELY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
COLLINS Y AIKMAN AUTOMOTIVE CANADA CO 62533 E7 ERXREEN SOUTH FIELD6MI 1V. 92	, 2592	Secured Unsecured Amount Total: <u>\$3,033.40</u>	3/2/09	DELTA AUTOMOTIVE SHSTEMS LLC (. 5-1121.)
COLLINS Y AIKMAN AUTOMOTIVE INTERIORS INC 62533 E7 ERXREEN SOUTH FIELD6MI 1V. 92	, 2599	Secured Unsecured Amount Total: <u>\$, 630.41</u>	3/2/09	DELTA MEC8 ATRONIC SHSTEMS6INC (. 5-11529)
COLLINS Y AIKMAN AUTOMOTIVE INTERIORS INC 62533 E7 ERXREEN SOUTH FIELD6MI 1V. 92	, 259V	Secured Unsecured Amount Total: <u>\$921,653.49</u>	3/2/09	DELTA AUTOMOTIVE SHSTEMS LLC (. 5-1121.)
COLLINS Y AIKMAN AUTOMOTIVE INTERIORS INC 62533 E7 ERXREEN SOUTH FIELD6MI 1V. 92	, 2595	Secured Unsecured Amount Total: <u>\$25,662.351</u>	3/2/09	DELTA AUTOMOTIVE SHSTEMS LLC (. 5-1121.)
COLLINS Y AIKMAN AUTOMOTIVE INTERIORS INC 62533 E7 ERXREEN SOUTH FIELD6MI 1V. 92	, 259&	Secured Unsecured Amount Total: <u>\$, 96,514.82</u>	3/2/09	DELTA MEC8 ATRONIC SHSTEMS6INC (. 5-11529)
CONESTOGA ROVERS ASSOCIATES INC 6055 NIAXARA FALLS BLVD STE 3 NIAXARA FALLS6NH, 13. 1	, 22. 1	Secured Unsecured Amount Total: <u>\$, 1,685.4 &</u>	5/0/09	DELTA CORPORATION (. 5-111V,)

Total: 6 \$1,623,930.82

EXHIBIT E-7 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 14278 Date Filed: 07/31/06 Docketed Total: \$18,704.93 Filing Creditor Name and Address AIRGAS EAST INC ATTN D BOYLE 259 N RADNOR CHESTER ROAD STE 100 RADNOR PA 19087</p>	<p>Claim Holder Name and Address AIRGAS EAST INC ATTN D BOYLE 259 N RADNOR CHESTER ROAD STE 100 RADNOR PA 19087</p> <p><u>Case Number*</u> 05-44554</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$18,704.93 \$18,704.93</p>	<p>Modified Total \$13,927.33</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$13,927.33 \$13,927.33</p>
<p>Claim: 7514 Date Filed: 06/06/06 Docketed Total: \$58,187.44 Filing Creditor Name and Address AMROC INVESTMENTS LLC AS ASSIGNEE OF FASTENAL COMPANY ATTN LEGAL PO BOX 978 WINONA MN 55987-0978</p>	<p>Claim Holder Name and Address AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK NY 10022</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$55,180.98 \$55,180.98</p>	<p>Modified Total \$0.00</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$1,567.26 \$1,567.26</p>
<p>Claim: 12829 Date Filed: 07/28/06 Docketed Total: \$90,716.91 Filing Creditor Name and Address BARNES GROUP CANADA CORP W JOE WILSON ESQ TYLER COOPER & ALCORN LLP 185 ASYLUM ST CITYPLACE I 35TH FL HARTFORD CT 06103-3488</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FL NEW YORK NY 10019</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$90,716.91 \$90,716.91</p>	<p>Modified Total \$88,440.43</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority</p> <p><u>Unsecured</u> \$88,440.43 \$88,440.43</p>

EXHIBIT E-7 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 9080 Date Filed: 07/06/06 Docketed Total: \$66,748.15 Filing Creditor Name and Address BENECKE KALI KO AG DANIEL FELDEN CONTINENTAL AG STRAWINSKYLAAN 3111 6TH FL AMSTERDAM 1077ZX NETHERLANDS</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FL NEW YORK NY 10019</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$66,748.15</p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$66,748.15</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$53,024.14</p> <p>Modified Total \$53,024.14</p>
<p>Claim: 16542 Date Filed: 02/13/07 Docketed Total: \$50,118.34 Filing Creditor Name and Address CENTRAL CAROLINA PRODUCTS INC 3250 W BIG BEAVER STE 429 TROY MI 48084</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE STE 225 GREENWICH CT 06830</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$50,118.34</p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$50,118.34</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$43,473.60</p> <p>Modified Total \$43,473.60</p>
<p>Claim: 9079 Date Filed: 07/06/06 Docketed Total: \$129,383.00 Filing Creditor Name and Address CONTI TECH ELASTOMER COATINGS DANIEL FELDEN CONTINENTAL AG STRAWINSKYLAAN 3111 6TH FL AMSTERDAM 1077ZX NETHERLANDS</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FL NEW YORK NY 10019</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$129,383.00</p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$129,383.00</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$117,611.00</p> <p>Modified Total \$117,611.00</p>
<p>Claim: 9795 Date Filed: 07/18/06 Docketed Total: \$134,225.00 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF KARDEX SYSTEMS INC ATTN ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH CT 06830</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF KARDEX SYSTEMS INC ATTN ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH CT 06830</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> \$134,225.00</p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$134,225.00</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$118,225.00</p> <p>Modified Total \$118,225.00</p>

EXHIBIT E-7 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 10597 Date Filed: 07/25/06 Docketed Total: \$2,419,203.01 Filing Creditor Name and Address E I DU PONT DE NEMOURS AND COMPANY DUPONT ATTN SUSAN F HERR DUPONT LEGAL D 4026 1007 MARKET ST WILMINGTON DE 19898</p>	<p>Claim Holder Name and Address LATIGO MASTER FUND LTD ATTN PAUL MALEK 590 MADISON AVE 9TH FL NEW YORK NY 10022</p> <p>Case Number* 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,419,203.01</p>	<p>Modified Total \$2,000,792.55</p> <p>Case Number* 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,000,792.55</p>
<p>Claim: 2523 Date Filed: 04/03/06 Docketed Total: \$179,246.02 Filing Creditor Name and Address EQUITY CORPORATE HOUSING JONATHAN W YOUNG & JEFFREY L GANSBE WILDMAN HARROLD ALLEN & DIXON LLP 225 W WACKER DR STE 3000 CHICAGO IL 60606</p>	<p>Claim Holder Name and Address EQUITY CORPORATE HOUSING JONATHAN W YOUNG & JEFFREY L GANSBE WILDMAN HARROLD ALLEN & DIXON LLP 225 W WACKER DR STE 3000 CHICAGO IL 60606</p> <p>Case Number* 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$179,246.02</p>	<p>Modified Total \$154,582.23</p> <p>Case Number* 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$154,582.23</p>
<p>Claim: 1933 Date Filed: 02/09/06 Docketed Total: \$161,818.99 Filing Creditor Name and Address EST TESTING SOLUTIONS STEPHEN B GROW WARNER NORCROSS & JUDD LLP 111 LYON ST NW STE 900 GRAND RAPIDS MI 49503</p>	<p>Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK NJ 07601</p> <p>Case Number* 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$161,818.99</p>	<p>Modified Total \$138,463.99</p> <p>Case Number* 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$138,463.99</p>

EXHIBIT E-7 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 9951 Date Filed: 07/19/06 Docketed Total: \$79,244.79 Filing Creditor Name and Address FERRO ELECTRONIC MATERIALS FERRO CORPORATION 1000 LAKESIDE AVE CLEVELAND OH 44114</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC ATTN ALPA JIMENEZ 411 W PUTNAM AVE S 225 GREENWICH CT 06830</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u></p> <p>Unsecured \$79,244.79 \$79,244.79</p>	<p>Modified Total \$59,881.66</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u></p> <p>Unsecured \$59,881.66 \$59,881.66</p>
<p>Claim: 2342 Date Filed: 03/20/06 Docketed Total: \$2,801,641.96 Filing Creditor Name and Address FIRSTENERGY SOLUTIONS CORP BANKRUPTCY ANALYST 395 GHENT RD AKRON OH 44333</p>	<p>Claim Holder Name and Address FIRSTENERGY SOLUTIONS CORP BANKRUPTCY ANALYST 395 GHENT RD AKRON OH 44333</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> <u>Priority</u></p> <p>Unsecured \$2,801,641.96 \$2,801,641.96</p>	<p>Modified Total \$508,267.41</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u></p> <p>Unsecured \$508,267.41 \$508,267.41</p>
<p>Claim: 16511 Date Filed: 06/08/06 Docketed Total: \$59,175.40 Filing Creditor Name and Address FRAENKISCHE USA LP ATTN SIMONE KRAUS 1230 PEACHTREE ST NE PROMENADE II STE 3100 ATLANTA GA 30309</p>	<p>Claim Holder Name and Address FRAENKISCHE USA LP ATTN SIMONE KRAUS SMITH GAMBREIL & RUSSELL LLP 1230 PEACHTREE ST NE PROMENADE II STE 3100 ATLANTA GA 30309</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u></p> <p>Unsecured \$59,175.40 \$59,175.40</p>	<p>Modified Total \$159.89</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u></p> <p>Unsecured \$159.89 \$159.89</p>
<p>Claim: 9466 Date Filed: 07/13/06 Docketed Total: \$2,114,936.05 Filing Creditor Name and Address HARCO BRAKE SYSTEMS INC PO BOX 326 ENGLEWOOD OH 45322</p>	<p>Claim Holder Name and Address HARCO BRAKE SYSTEMS INC PO BOX 326 ENGLEWOOD OH 45322</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u></p> <p>Unsecured \$2,114,936.05 \$2,114,936.05</p>	<p>Modified Total \$2,099,080.09</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u></p> <p>Unsecured \$2,099,080.09 \$2,099,080.09</p>

EXHIBIT E-7 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 1715 Date Filed: 01/30/06 Docketed Total: \$127,058.35 Filing Creditor Name and Address HENMAN ENGINEERING & MACHINE INC THOMAS HENMAN PRESIDENT 3301 MT PLEASANT BLVD PO BOX 2633 MUNCIE IN 47307</p>	<p>Claim Holder Name and Address HENMAN ENGINEERING & MACHINE INC THOMAS HENMAN PRESIDENT 3301 MT PLEASANT BLVD PO BOX 2633 MUNCIE IN 47307</p> <p>Case Number* <u>Secured</u> 05-44596</p> <p>Priority</p> <p>Unsecured \$127,058.35</p>	<p>Modified Total \$92,916.58</p> <p>Case Number* <u>Secured</u> 05-44640</p> <p>Priority</p> <p>Unsecured \$92,916.58</p>
<p>Claim: 8791 Date Filed: 06/30/06 Docketed Total: \$9,790.00 Filing Creditor Name and Address MASTERS TOOL & DIE INC 4485 MARLEA DR SAGINAW MI 48601-7230</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH CT 06830</p> <p>Case Number* <u>Secured</u> 05-44481</p> <p>Priority</p> <p>Unsecured \$9,790.00</p>	<p>Modified Total \$6,290.00</p> <p>Case Number* <u>Secured</u> 05-44640</p> <p>Priority</p> <p>Unsecured \$6,290.00</p>
<p>Claim: 2711 Date Filed: 04/05/06 Docketed Total: \$15,750.00 Filing Creditor Name and Address METAL POWDER PRODUCTS COMPANY STEVEN KAHN DIRECTOR OF PURCHASING 17005 A WESTFIELD PARK RD WESTFIELD IN 46074-9373</p>	<p>Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK NJ 07601</p> <p>Case Number* <u>Secured</u> 05-44481</p> <p>Priority</p> <p>Unsecured \$15,750.00</p>	<p>Modified Total \$14,070.00</p> <p>Case Number* <u>Secured</u> 05-44640</p> <p>Priority</p> <p>Unsecured \$14,070.00</p>
<p>Claim: 2712 Date Filed: 04/05/06 Docketed Total: \$26,184.00 Filing Creditor Name and Address METAL POWDER PRODUCTS COMPANY STEVEN KAHN DIRECTOR OF PURCHASING 17005 A WESTFIELD PARK RD WESTFIELD IN 46074-9373</p>	<p>Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK NJ 07601</p> <p>Case Number* <u>Secured</u> 05-44481</p> <p>Priority</p> <p>Unsecured \$26,184.00</p>	<p>Modified Total \$20,104.03</p> <p>Case Number* <u>Secured</u> 05-44640</p> <p>Priority</p> <p>Unsecured \$20,104.03</p>

EXHIBIT E-7 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 10231 Date Filed: 07/21/06 Docketed Total: \$6,132.75 Filing Creditor Name and Address MOTION INDUSTRIES INC KIMBERLY J ROBINSON BARACK FERRAZZANO KIRSCHBAUM PERLMA 333 W WACKER DR STE 2700 CHICAGO IL 60606-1227</p>	<p>Claim Holder Name and Address MOTION INDUSTRIES INC KIMBERLY J ROBINSON BARACK FERRAZZANO KIRSCHBAUM PERLMA 333 W WACKER DR STE 2700 CHICAGO IL 60606-1227</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Docketed Total</u> 05-44624 \$6,132.75 \$6,132.75</p>	<p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Modified Total</u> 05-44624 \$6,132.75 \$6,132.75</p>
<p>Claim: 10232 Date Filed: 07/21/06 Docketed Total: \$108,287.35 Filing Creditor Name and Address MOTION INDUSTRIES INC KIMBERLY J ROBINSON BARACK FERRAZZANO KIRSCHBAUM PERIM 333 W WACKER DR STE 2700 CHICAGO IL 60606-1227</p>	<p>Claim Holder Name and Address MOTION INDUSTRIES INC KIMBERLY J ROBINSON BARRACK FERRAZZANO KIRSCHBAUM PERIM 333 W WACKER DR STE 2700 CHICAGO IL 60606-1227</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Docketed Total</u> 05-44507 \$108,287.35 \$108,287.35</p>	<p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Modified Total</u> 05-44507 \$108,287.35 \$108,287.35</p>
<p>Claim: 12181 Date Filed: 07/28/06 Docketed Total: \$774,413.31 Filing Creditor Name and Address OHIO EDISON COMPANY BANKRUPTCY DEPT 6896 MILLER RD RM 204 BRECKSVILLE OH 44141</p>	<p>Claim Holder Name and Address OHIO EDISON COMPANY BANKRUPTCY DEPT 6896 MILLER RD RM 204 BRECKSVILLE OH 44141</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Docketed Total</u> 05-44481 \$774,413.31 \$774,413.31</p>	<p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Modified Total</u> 05-44640 \$589,907.30 \$589,907.30</p>
<p>Claim: 2680 Date Filed: 04/18/06 Docketed Total: \$111,073.70 Filing Creditor Name and Address ROTHRIST TUBE INC ATTN LINDA K BARR NELSON MULLINS RILEY & SCARBOROUGH PO BOX 11070 COLUMBIA SC 29211-1070</p>	<p>Claim Holder Name and Address ROTHRIST TUBE INC ATTN LINDA K BARR NELSON MULLINS RILEY & SCARBOROUGH PO BOX 11070 COLUMBIA SC 29211-1070</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Docketed Total</u> 05-44640 \$111,073.70 \$111,073.70</p>	<p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Modified Total</u> 05-44640 \$100,896.19 \$100,896.19</p>

EXHIBIT E-7 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

481:481 Doc 8841 Filed 08/01/07 Entered 08/01/07 16:53:48 Main Document

CLAIM TO BE MODIFIED

CLAIM AS DOCKETED

CLAIM AS MODIFIED

Claim: 8673
Date Filed: 06/27/06
Docketed Total: \$15,307.20
Filing Creditor Name and Address
SIEMENS PLC A&D DIVISION
C O ELIZABETH GUNN ESQ MCGUIRE
WOOD
ONE JAMES CENTER
901 EAST CARY ST
RICHMOND VA 23219

Case Number*

Secured

Priority

Unsecured

05-44610

\$15,307.20

Modified Total

\$5,674.40

Claim: 14670
Date Filed: 07/31/06
Docketed Total: \$16,977.50
Filing Creditor Name and Address
SIERRA LIQUIDITY FUND LLC
ASSIGNEE EISSMANN GROUP
AUTOMOTIVE ASSIGNOR
SIERRA LIQUIDITY FUND LLC
2699 WHITE RD STE 255
IRVINE CA 92614

Case Number*

Secured

Priority

Unsecured

05-44640

\$16,977.50

Modified Total

\$11,624.82

Claim: 14687
Date Filed: 07/31/06
Docketed Total: \$15,273.82
Filing Creditor Name and Address
SIERRA LIQUIDITY FUND LLC
ASSIGNEE K A TECHNOLOGIES
ASSIGNOR
SIERRA LIQUIDITY FUND LLC
2699 WHITE RD STE 255
IRVINE CA 92614

Case Number*

Secured

Priority

Unsecured

05-44640

\$15,273.82

Modified Total

\$13,977.06

CLAIM TO BE MODIFIED

CLAIM AS DOCKETED

CLAIM AS MODIFIED

Claim: 8673
Date Filed: 06/27/06
Docketed Total: \$15,307.20
Filing Creditor Name and Address
SIEMENS PLC A&D DIVISION
C O ELIZABETH GUNN ESQ MCGUIRE
WOOD
ONE JAMES CENTER
901 EAST CARY ST
RICHMOND VA 23219

Case Number*

Secured

Priority

Unsecured

05-44610

\$15,307.20

Modified Total

\$5,674.40

Claim: 14670
Date Filed: 07/31/06
Docketed Total: \$16,977.50
Filing Creditor Name and Address
SIERRA LIQUIDITY FUND LLC
ASSIGNEE EISSMANN GROUP
AUTOMOTIVE ASSIGNOR
SIERRA LIQUIDITY FUND LLC
2699 WHITE RD STE 255
IRVINE CA 92614

Case Number*

Secured

Priority

Unsecured

05-44640

\$16,977.50

Modified Total

\$11,624.82

Claim: 14687
Date Filed: 07/31/06
Docketed Total: \$15,273.82
Filing Creditor Name and Address
SIERRA LIQUIDITY FUND LLC
ASSIGNEE K A TECHNOLOGIES
ASSIGNOR
SIERRA LIQUIDITY FUND LLC
2699 WHITE RD STE 255
IRVINE CA 92614

Case Number*

Secured

Priority

Unsecured

05-44640

\$15,273.82

Modified Total

\$13,977.06

CLAIM TO BE MODIFIED

CLAIM AS DOCKETED

CLAIM AS MODIFIED

Claim: 8673
Date Filed: 06/27/06
Docketed Total: \$15,307.20
Filing Creditor Name and Address
SIEMENS PLC A&D DIVISION
C O ELIZABETH GUNN ESQ MCGUIRE
WOOD
ONE JAMES CENTER
901 EAST CARY ST
RICHMOND VA 23219

Case Number*

Secured

Priority

Unsecured

05-44610

\$15,307.20

Modified Total

\$5,674.40

Claim: 14670
Date Filed: 07/31/06
Docketed Total: \$16,977.50
Filing Creditor Name and Address
SIERRA LIQUIDITY FUND LLC
ASSIGNEE EISSMANN GROUP
AUTOMOTIVE ASSIGNOR
SIERRA LIQUIDITY FUND LLC
2699 WHITE RD STE 255
IRVINE CA 92614

Case Number*

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05-44640

\$16,977.50

Modified Total

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Claim: 14687
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05-44640

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Case Number*

Secured

Priority

Unsecured

05-44640

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EXHIBIT E-7 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 10397 Date Filed: 07/24/06 Docketed Total: \$59,289.47 Filing Creditor Name and Address SPX CORPORATION CONTECH DIVISION C O RONALD R PETERSON JENNER & BLOCK LLP ONE IBM PLAZA CHICAGO IL 60611</p>	<p>Claim Holder Name and Address SPX CORPORATION CONTECH DIVISION C O RONALD R PETERSON JENNER & BLOCK LLP ONE IBM PLAZA CHICAGO IL 60611</p> <p>Case Number* 05-44640 Secured Priority Docketed Total \$59,289.47 \$59,289.47</p> <p>Unsecured</p>	<p>Case Number* 05-44640 Secured Priority Modified Total \$59,289.47 \$59,289.47</p> <p>Unsecured</p>
<p>Claim: 10707 Date Filed: 07/26/06 Docketed Total: \$12,731,160.31 Filing Creditor Name and Address TYCO ELECTRONICS CORPORATION GEORGE D NAGLE JR CREDIT MGR PO BOX 3608 MS 3826 HARRISBURG PA 17105-3608</p>	<p>Claim Holder Name and Address TYCO ELECTRONICS CORPORATION GEORGE D NAGLE JR CREDIT MGR PO BOX 3608 MS 3826 HARRISBURG PA 17105-3608</p> <p>Case Number* 05-44481 Secured Priority Docketed Total \$12,731,160.31 \$12,731,160.31</p> <p>Unsecured</p>	<p>Case Number* 05-44507 Secured Priority Modified Total \$1,892,948.59 \$1,892,948.59</p> <p>Unsecured</p>
<p>Claim: 12017 Date Filed: 07/28/06 Docketed Total: \$99,852.32 Filing Creditor Name and Address ZF BOGE ELASTMETALL LLC JOHN J HUNTER ATTORNEY HUNTER & SCHANK CO LPA 1700 CANTON AVE TOLEDO OH 43604</p>	<p>Claim Holder Name and Address ZF BOGE ELASTMETALL LLC JOHN J HUNTER ATTORNEY HUNTER & SCHANK CO LPA 1700 CANTON AVE TOLEDO OH 43604</p> <p>Case Number* 05-44640 Secured Priority Docketed Total \$99,852.32 \$99,852.32</p> <p>Unsecured</p>	<p>Case Number* 05-44640 Secured Priority Modified Total \$74,932.82 \$74,932.82</p> <p>Unsecured</p>

EXHIBIT E-8 - ADJOURNED MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 15201 Date Filed: 07/31/06 Docketed Total: \$123,166.50 Filing Creditor Name and Address ASI ASI PREPETITION 6285 GARFIELD AVE CASS CITY MI 48726</p>	<p>Claim Holder Name and Address ASI ASI PREPETITION 6285 GARFIELD AVE CASS CITY MI 48726</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$123,166.50 \$123,166.50</p>	<p>Modified Total \$35,107.98</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$325.80 \$325.80</p> <p><u>Unsecured</u> \$34,782.18 \$34,782.18</p>
<p>Claim: 9112 Date Filed: 07/07/06 Docketed Total: \$135,377.75 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF ELECTRONIC SERVICES LLC DBA CSI ELECTRONICS ATTN ALPA JIMENEZ 411 WEST PUTNAM AVE STE 225 GREENWICH CT 06830</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF ELECTRONIC SERVICES LLC DBA CSI ELECTRONICS ATTN ALPA JIMENEZ 411 WEST PUTNAM AVE STE 225 GREENWICH CT 06830</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$29,610.00 \$29,610.00</p> <p><u>Unsecured</u> \$105,767.75 \$105,767.75</p>	<p>Modified Total \$127,078.50</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$29,610.00 \$29,610.00</p> <p><u>Unsecured</u> \$97,468.50 \$97,468.50</p>
<p>Claim: 10388 Date Filed: 07/24/06 Docketed Total: \$141,675.49 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH CT 06830</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH CT 06830</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$141,675.49 \$141,675.49</p>	<p>Modified Total \$141,675.49</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$14,138.65 \$14,138.65</p> <p><u>Unsecured</u> \$127,536.84 \$127,536.84</p>

EXHIBIT E-8 - ADJOURNED MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 9113 Date Filed: 07/07/06 Docketed Total: \$116,590.48 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION ATTN ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH CT 06830</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION ATTN ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH CT 06830</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority \$16,141.07</p> <p><u>Unsecured</u> \$100,449.41</p> <p>Modified Total \$116,590.48</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority \$16,141.07</p> <p><u>Unsecured</u> \$87,231.21</p> <p>Modified Total \$103,372.28</p>
<p>Claim: 10385 Date Filed: 07/24/06 Docketed Total: \$102,464.27 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF SIERRA PLASTICS INC AKA SIERRA EL PASO ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH CT 06830</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF SIERRA PLASTICS INC AKA SIERRA EL PASO ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH CT 06830</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority \$102,464.27</p> <p><u>Unsecured</u> \$102,464.27</p> <p>Docketed Total \$102,464.27</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority \$12,586.47</p> <p><u>Unsecured</u> \$88,332.57</p> <p>Modified Total \$100,918.82</p>
<p>Claim: 12696 Date Filed: 07/28/06 Docketed Total: \$109,002.60 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH CT 06830</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH CT 06830</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority \$15,865.76</p> <p><u>Unsecured</u> \$93,136.84</p> <p>Docketed Total \$109,002.60</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> Priority \$1,445.02</p> <p><u>Unsecured</u> \$88,075.38</p> <p>Modified Total \$89,520.40</p>

EXHIBIT E-8 - ADJOURNED MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 12694 Date Filed: 07/28/06 Docketed Total: \$91,243.71 Filing Creditor Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH CT 06830</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH CT 06830</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$91,243.71 \$91,243.71</p>	<p>Modified Total \$82,066.88</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$14,420.74 \$14,420.74 \$67,646.14</p>
<p>Claim: 10907 Date Filed: 07/25/06 Docketed Total: \$929,544.79 Filing Creditor Name and Address DATWYLER RUBBER & PLASTICS ATTN LINDA BARR NELSON MULLINS RILEY & SCARBOROUGH PO BOX 11070 COLUMBIA SC 29211-1070</p>	<p>Claim Holder Name and Address DATWYLER RUBBER & PLASTICS ATTN LINDA BARR NELSON MULLINS RILEY & SCARBOROUGH PO BOX 11070 COLUMBIA SC 29211-1070</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$929,544.79 \$929,544.79</p>	<p>Modified Total \$902,131.56</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,430.09 \$2,430.09 \$899,701.51</p>
<p>Claim: 5568 Date Filed: 05/10/06 Docketed Total: \$307,574.95 Filing Creditor Name and Address FOSTER ELECTRIC USA INC C O MASUDA FUNAI EIFERT & MITCHELL 203 N LASALLE ST STE 2500 CHICAGO IL 60601-1262</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE S 225 GREENWICH CT 06830</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$307,574.95 \$307,574.95</p>	<p>Modified Total \$306,445.51</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$433.60 \$433.60 \$306,011.91</p>

EXHIBIT E-8 - ADJOURNED MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 11292</p> <p>Date Filed: 07/27/06</p> <p>Docketed Total: \$1,298,844.76</p> <p>Filing Creditor Name and Address</p> <p>HOOVER PRECISION PRODUCTS INC</p> <p>HOOVER PRECISION</p> <p>PO BOX 899</p> <p>CUMMING GA 30028</p>	<p>Claim Holder Name and Address</p> <p>HOOVER PRECISION PRODUCTS INC & SUBSIDIARIES</p> <p>HOOVER PRECISION</p> <p>PO BOX 899</p> <p>CUMMING GA 30028</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44481 \$3,629,694.59 \$1,298,844.76 \$1,298,844.76</p>	<p>Modified Total \$1,278,381.52</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44640 \$301,625.75 \$301,625.75 \$976,755.77</p>
<p>Claim: 14534</p> <p>Date Filed: 07/31/06</p> <p>Docketed Total: \$3,629,694.59</p> <p>Filing Creditor Name and Address</p> <p>L&W ENGINEERING CO</p> <p>RYAN D HEILMAN ESQ</p> <p>40950 WOODWARD AVE STE 100</p> <p>BLOOMFIELD HILLS MI 48304</p>	<p>Claim Holder Name and Address</p> <p>L&W ENGINEERING CO</p> <p>RYAN D HEILMAN ESQ</p> <p>40950 WOODWARD AVE STE 100</p> <p>BLOOMFIELD HILLS MI 48304</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44640 \$3,629,694.59 \$3,629,694.59 \$3,629,694.59</p>	<p>Modified Total \$439,255.68</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44640 \$1,376.54 \$1,376.54 \$437,879.14</p>
<p>Claim: 2402</p> <p>Date Filed: 03/24/06</p> <p>Docketed Total: \$2,537,512.52</p> <p>Filing Creditor Name and Address</p> <p>MOTOROLA INC AKA MOTOROLA AIEG</p> <p>PETER A CLARK & THOMAS J</p> <p>AUGSPURGER</p> <p>MCDERMOTT WILL & EMERY LLP</p> <p>227 W MONROE ST</p> <p>CHICAGO IL 60606</p>	<p>Claim Holder Name and Address</p> <p>LONGACRE MASTER FUND LTD</p> <p>VLADIMIR JELISAVCIC</p> <p>810 SEVENTH AVE 22ND FL</p> <p>NEW YORK NY 10019</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44640 \$750,487.44 \$1,787,025.08 \$1,787,025.08</p>	<p>Modified Total \$2,516,096.88</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44640 \$39,060.00 \$39,060.00 \$2,477,036.88</p>
<p>Claim: 16368</p> <p>Date Filed: 10/16/06</p> <p>Docketed Total: \$9,911,978.07</p> <p>Filing Creditor Name and Address</p> <p>NEC ELECTRONICS AMERICA INC</p> <p>ATTN DENNIS BALANESI</p> <p>2880 SCOTT BLVD</p> <p>SANTA CLARA CA 95052-8062</p>	<p>Claim Holder Name and Address</p> <p>NEC ELECTRONICS AMERICA INC</p> <p>ATTN DENNIS BALANESI</p> <p>2880 SCOTT BLVD</p> <p>SANTA CLARA CA 95052-8062</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44481 \$308,024.19 \$3,424,138.98 \$6,179,814.90</p>	<p>Modified Total \$9,596,272.10</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44640 \$3,424,138.98 \$3,424,138.98 \$6,172,133.12</p>

EXHIBIT E-8 - ADJOURNED MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 14141 (Continued)		
Claim: 10724 Date Filed: 07/25/06 Docketed Total: \$1,384,396.89 Filing Creditor Name and Address STAHL SPECIALTY COMPANY EFT ATTN GUY TODD 3155 W BIG BEAVER RD PO BOX 2601 TROY MI 48007-2601	Claim Holder Name and Address SPCP GROUP LLC ATTN BRIAN JARMAN 2 GREENWICH PLZ 1ST FL GREENWICH CT 06830 Case Number* 05-44640 Secured Priority Unsecured \$1,384,396.89 \$1,384,396.89	Modified Total \$1,328,444.92 Case Number* 05-44640 Secured Priority \$269,578.01 Unsecured \$1,058,866.91 \$269,578.01 \$1,058,866.91
Claim: 11200 Date Filed: 07/26/06 Docketed Total: \$358,909.35 Filing Creditor Name and Address UNITED PLASTICS GROUP INC WILLIAM HOLBROOK DIRECTOR OF FINANC 1420 KENSINGTON RD STE 209 OAK BROOK IL 60523	Claim Holder Name and Address LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FL NEW YORK NY 10019 Case Number* 05-44640 Secured Priority Unsecured \$358,909.35 \$358,909.35	Modified Total \$281,972.65 Case Number* 05-44640 Secured Priority \$1,444.80 Unsecured \$280,527.85 \$1,444.80 \$280,527.85 Total Count of Claims: 17 Total Amount as Docketed: \$29,507,488.99 Total Amount as Modified: \$25,458,594.87

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
DISALLOWING AND EXPUNGING CERTAIN (A) INSUFFICIENTLY DOCUMENTED
CLAIMS, (B) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C)
INSURANCE CLAIM NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (D)
UNTIMELY CLAIMS AND UNTIMELY TAX CLAIMS, AND (E) CLAIMS SUBJECT TO
MODIFICATION, TAX CLAIMS SUBJECT TO MODIFICATION, AND MODIFIED CLAIMS
ASSERTING RECLAMATION IDENTIFIED IN SEVENTEENTH
OMNIBUS CLAIMS OBJECTION

("SEVENTEENTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Seventeenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. §
502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims
Not Reflected On Debtors' Books And Records, (C) Insurance Claim Not Reflected On Debtors'
Books And Records, (D) Untimely Claims And Untimely Tax Claim, And (E) Claims Subject To
Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation,
dated June 15, 2007 (the "Seventeenth Omnibus Claims Objection"),¹ of Delphi Corporation and
certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned
cases (collectively, the "Debtors"); and upon the record of the hearing held on the Seventeenth

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the
Seventeenth Omnibus Claims Objection.

Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim⁵ (as such term is defined in 11 U.S.C. § 101(5)) (as to each, a "Claim") listed on Exhibits A-1, A-2, B-1, B-2, ~~B-3~~, C, D-1, ~~D-2~~, ~~E-1~~, ~~E-2~~, and ~~E~~D-3 hereto was properly and timely served with a copy of the Seventeenth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Seventeenth Omnibus Claims Objection, and notice of the deadline for responding to the Seventeenth Omnibus Claims Objection. No other or further notice of the Seventeenth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Seventeenth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Seventeenth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Seventeenth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A-1³ hereto contain insufficient documentation to support the Claims asserted (the "Insufficiently Documented Claims").

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

² DeltaView comparison of pcdocs://chisr01a/551473/4 and pcdocs://chisr01a/551473/8. Performed on 7/18/2007.

D. The Claim listed on Exhibit A-2 hereto contains insufficient documentation to support the Claim asserted and was also untimely filed pursuant to the Bar Date Order (the "Untimely Insufficiently Documented Claim").

E. The Claims listed on Exhibit B-1 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims").

~~F. The Claim listed on Exhibit B-2 hereto, which was filed by a taxing authority, contains liabilities and dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Tax Claim").~~

~~F.~~ E. ~~G.~~ The Claims listed on Exhibit B-32 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records and were also untimely filed pursuant to the Bar Date Order (the "Untimely Books And Records Claims").

~~H. The Claim listed on Exhibit C hereto contains liabilities and dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Insurance Claim").~~

~~I. The Claims listed on Exhibit D-1 hereto were untimely filed pursuant to the Bar Date Order (the "Untimely Claims").~~

(cont'd from previous page)

³ Certain of the addresses set forth on Exhibits A-1, A-2, B-1, B-2, C, D-1, D-3, E-1, E-2, E-3, E-4, E-5, E-6, E-7, and E-8 may appear in abbreviated form because of the format of the exhibits. The Debtors used the full and complete address for each claimant listed on these exhibits when they served each claimant with a copy of the Seventeenth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, and a copy of the Claims Objection Procedures Order. The Debtors shall use the same full and complete address for each claimant listed on these exhibits when they serve a notice of entry of this order.

G. ~~J.~~ The Tax Claims listed on Exhibit ~~D-2~~C hereto were untimely filed pursuant to the Bar Date Order (the "Untimely Tax Claims").

H. ~~K.~~ The Claims listed on Exhibit ~~ED-1~~ hereto (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification").

~~L. — The Tax Claims listed on Exhibit E-2 hereto (a) are overstated and/or (b) were filed and docketed against the wrong Debtors (the "Tax Claims Subject To Modification").~~

I. ~~M.~~ The Claims listed on Exhibit ~~ED-3~~ hereto (a) (i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtors, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claims Asserting Reclamation").

J. ~~N.~~ The relief requested in the Seventeenth Omnibus Claims Objection is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. Each Insufficiently Documented Claim listed on Exhibit A-1 hereto is hereby disallowed and expunged in its entirety.

2. The Untimely Insufficiently Documented Claim listed on Exhibit A-2 hereto is hereby disallowed and expunged in its entirety.

3. Each Books And Records Claim listed on Exhibit B-1 hereto is hereby disallowed and expunged in its entirety.

~~4. The Books And Records Tax Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety.~~

~~5. Each Untimely Books And Records Claim listed on Exhibit B-3 hereto is hereby disallowed and expunged in its entirety.~~

~~6. The Books And Records Insurance Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.~~

~~7. Each Untimely Claim listed on Exhibit D-1~~ Each Untimely Books And Records Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety.

~~8. Each Untimely Tax Claim listed on Exhibit D-2~~ C hereto is hereby disallowed and expunged in its entirety.

~~9. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit ED-1~~ ED-1 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit ED-1 shall be entitled to (a) a recovery for any Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit ED-1, subject to the Debtors' right to further

object to each such Claim Subject to Modification. The Claims Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

~~10. Each "Claim As Docketed" amount and Debtor listed on Exhibit E-2 hereto is hereby revised to reflect the amount and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit E-2 shall be entitled to (a) a recovery for any Tax Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit E-2, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-2, subject to the Debtors' right to further object to each such Tax Claim Subject to Modification. The Tax Claims Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.~~

7. ~~11.~~ Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit ~~E~~D-3 hereto is hereby revised to reflect the amount and classification listed as the "Claim As Modified." No Claimant listed on Exhibit ~~E~~D-3 shall be entitled to (a) a recovery for any Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit ~~E~~D-3, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit ~~E~~D-3, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. The Modified Claims Asserting Reclamation shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

8. With respect to each Claim for which a Response to the Seventeenth Omnibus Claims Objection has been filed and served, other than a Response filed by a claimant whose Claim is listed on Exhibit E-2⁴ to the Seventeenth Omnibus Claims Objection, and which has not been resolved by the parties, all of which Claims are listed on Exhibits E-1, E-2, E-3, E-4, E-5, E-6, E-7, and E-8 hereto, the hearing regarding the objection to such Claims shall be adjourned to a future hearing date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Debtors' right to assert that any such Responses were untimely or otherwise deficient under the Claims Objection Procedures Order.

9. With respect to each Claim listed on Exhibit E-2 to the Seventeenth Omnibus Claims Objection, all of which Claims are listed on Exhibit D-2 hereto, the hearing regarding the objection to such Claims is adjourned to August 16, 2007 at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York and the deadline for claimants holding such Claims to respond to the Seventeenth Omnibus Claims Objection is extended to 4:00 p.m. (prevailing Eastern time) on August 9, 2007.

10. ~~12.~~ Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Seventeenth Omnibus Claims Objection.

11. ~~13.~~ Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

⁴ Each Claim listed on Exhibit E-2 to the Seventeenth Omnibus Claims Objection is listed on Exhibit D-2 hereto.

12. ~~14.~~ This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Seventeenth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

13. ~~15.~~ Each of the objections by the Debtors to each Claim addressed in the Seventeenth Omnibus Claims Objection ~~attached hereto as~~ and set forth on Exhibits ~~A-1, A-2, B-1, B-2, B-3 C, D-1, D-2,~~ E-1, E-2, E-3, E-4, E-5, E-6, E-7, and ~~E-3~~8 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Seventeenth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

14. ~~16.~~ Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

15. ~~17.~~ The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Seventeenth Omnibus Claims Objection.

Dated: New York, New York
July ___, 2007

UNITED STATES BANKRUPTCY JUDGE

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